

# Medium Term Revenue and Expenditure Framework

Prepared in terms of the local government:

Municipal Finance Management Act
(56/2003): Municipal Budget and Reporting
Regulations, Government Gazette 32141, 17

April 2009.

"Shared prosperity through co-operative participation"

ANNUAL ORIGINAL BUDGET 2020/2021

SWELLENDAM MUNICIPALITY

28 May 2020





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## Glossary

Adjustments Budget – Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.

Allocations – Money received from provincial or national government or other municipalities.

AFS - Annual Financial Statements.

Budget - The financial plan of the Swellendam Municipality.

**Budget Related Policy** – Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy and credit control and debt collection policy.

Capital Expenditure – Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the municipality's Statement of Financial Position.

Cash Flow Statement – A statement showing when actual cash will be received and spent by the municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period.

CFO - Chief Financial Officer of the Swellendam Municipality.

**DORA** – Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.

**Equitable Share** – A general grant paid to municipalities. It is predominantly targeted to help with free basic services.

Fruitless and wasteful expenditure – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.

**GFS** – Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.

**GRAP** – Generally Recognised Accounting Practice. The standard for municipal accounting and basis upon which the AFS are prepared.

IDP - Integrated Development Plan. The main strategic planning document of the municipality.



KPI's - Key Performance Indicators. Measures of service output and/or outcome.

MBRR – Local government: Municipal Finance Management Act (No. 56 of 2003): Municipal budget and reporting regulations.

MFMA – The Municipal Finance Management Act (No. 56 of 2003). The principle piece of legislation relating to municipal financial management.

MTREF – Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous three years and current years' financial position.

NT — National Treasury

Net Assets – Net assets are the residual interest in the assets of the entity after deducting all of its liabilities. This means the net assets of the municipality equates to the "net wealth" of the municipality, after all assets were sold/recovered and all liabilities paid. Transactions which do not meet the definition of Revenue or Expenses, such as increases in values of Property, Plant and Equipment where there is no inflow or outflow of resources are accounted for in Net Assets.

Operating Expenditure – Spending on the day to day expenses of the municipality such as salaries and wages.

Rates – Local government tax based on the assessed value of a property. To determine the rates payable, the assessed ratable value is multiplied by the rate in rand.

R&M - Repairs and maintenance on Property, Plant and Equipment.

SCM - Supply Chain Management.

**SDBIP** – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

**Strategic Objectives** – The main priorities of the municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

Unauthorized expenditure – Generally, spending without, or in excess of, an approved budget.

Virement - A transfer of budget.

Virement Policy - The policy that sets out the rules for budget transfers.



**Vote** – One of the main segments into which a budget is divided. In Swellendam Municipality this means at directorate level. The votes for Swellendam therefore are:

- Municipal Manager;
- · Corporate Services;
- · Financial Services;
- Engineers Services; and
- · Community Services



# Part 1 - Annual Budget

## Section 1 - Mayor's Report

I wish to give a summary of what my intent was with the compiling process of the 2020/21 budget and what we as council envisage to achieve with it. Broadly, the following principles were followed:

Once again we are reminded that given on-going economic pressures, the revenue side of the municipal budget will continue to be constrained, so we will need to make some very tough decisions on the expenditure side of the budget.

Priority still needs to be given to:

- Ensuring that drinking water and waste water management meets the required quality standards at all times;
- Protecting the poor;
- Ensuring that public investments, services, regulations and incentives are focussed in defined spatial areas (spatial targeting) to optimise overall connectivity and access to opportunities;
- · Providing clear signals to private sector;
- Transport, human settlements, bulk infrastructure, economic infrastructure, land use management (e.g. zoning), tax and subsidy incentives;
- Supporting meaningful local economic development (LED) initiatives that foster micro and small business opportunities and job creation, especially through the jobs fund project;
- Securing the health of the asset base (especially the municipality's revenue generating assets) by increasing spending on repairs and maintenance;
- · Expediting spending on capital projects that are funded by conditional grants; and
- Implementing cost containment measures.

Furthermore we must also ensure that the capital budget reflects consistent efforts to address the backlogs in basic services and the renewal of the infrastructure of existing network services.

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### Section 2 - Council Resolutions

The Council of Swellendam Municipality, acting in terms of section 24 of the Municipal Financial Management Act, (Act 56 of 2003) approved and adopted the following resolutions:

The annual budget for the financial year 2020/21 contains multi-year and single-year capital appropriations as set out in the following tables:

- Budgeted Financial Performance (revenue and expenditure by standard classification) as contained in Section 4 of the annual budget report Table A2;
- Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in Section 4 of the annual budget report Table A3;
- Budgeted Financial Performance (revenue by source and expenditure by type) as contained in Section 4 of the annual budget report Table A4; and
- Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source as contained in Section 4 of the annual budget report Table A5.

The annual budget as tabled for the financial year 2020/21 also contains the financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are approved as set out in the following tables:

- Budgeted Financial Position as contained in Section 4 of the annual budget report Table A6;
- Budgeted Cash Flows as contained in Section 4 of the annual budget report Table A7;
- Cash backed reserves and accumulated surplus reconciliation as contained in Section 4 of the annual budget report Table A8;
- Asset management as contained in Section 4 of the annual budget report Table A9; and
- Basic service delivery measurement as contained in Section 4 of the annual budget report Table A10.

The proposed tariffs, charges and fees for 2020/21 for property rates; electricity services; water services; sanitation services; solid waste services and other services charges are set out in Annexure A.

#### **Budget related polices**

The contents of the annual budget is set out in section 17 of the MFMA. In terms of section 17(3)(e) of the MFMA the budget proposals must also contain proposed amendments to the budget related polices.

The following budget related polices currently exists and have been circulated by email to all councillors, as it is too costly to circulate printed copies:

- Customer care and debt collection policy
- Asset Management Policy
- · Supply Chain Management Policy and Preferential Procurement
- Budget Policy
- Banking Cash Management and Investment Policy
- Tariff Policy

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- · Bad Debt Write-Off Policy
- Petty Cash Policy
- Irregular Expenditure Policy
- Funding and Reserve Policy
- Borrowing Policy
- Indigent Policy
- Rates Policy



## Section 3 - Executive Summary

The application of sound financial management principles for the compilation of the municipality's financial plan is essential and critical to ensure that the municipality remains financially viable and that municipal services are provided sustainably, economically and equitably to all communities.

National Treasury's MFMA Circular No. 98, 99, 100 and Annexure to 99 were used to guide the compilation of the 2020/21 MTREF.

The following table is a consolidated overview of the proposed 2020/21 Medium-term Revenue and Expenditure Framework:

**Table 1 Consolidated Overview** 

	Adjustment Budget 2019/20 R'000	Original Budget 2020/21 R'000	% Change
Total Operating Revenue	312 341	313 792	0,5%
Total Operating Expenditure	314 210	322 891	2,8%
Surplus / (Deficit)	(1 869)	(9 099)	
Capital Expenditure	26 274	22 124	(15,8%)

The total operating revenue has increased by 0,5% in the 2020/21 financial year when compared to the 2019/20 adjustment budget, but on the other hand operating expenditure has increased by 2.8% in the 2020/21 financial year.

Total operating expenditure for the 2020/21 financial year has been appropriated at R322.891 million, resulting in an operating budgeted deficit of R9.099 million.

However, when the non-cash entries are deducted, a cash surplus of R0.85 million is realizing. Therefor the budget is cash funded.

The capital budget of R22.124 million for 2020/21 is 15,8% lower when compared to the 2019/20 adjustment budget. The capital budget will be funded from Conditional Grants as well as the Capital Replacement Fund. The Capital Replacement Fund will contribute R6 million of the capital expenditure. There is very little scope to accommodate an increase in the existing borrowing levels over the medium-term and for this reason the capital program as reflected in the IDP and consequently requested by the officials in the annual budget input process was absolutely cut to a level which is realistic and affordable.

#### 3.1 Operating Revenue Framework

For Swellendam to improve the quality of services to its citizens, it needs to generate the required revenue to fund the costs of delivering the services as anticipated. In these tough economic times strong revenue management is fundamental to the financial sustainability of this municipality. The reality is that we are faced with development backlogs and poverty. The expenditure required to address these challenges will inevitably always exceed available funding; hence difficult choices



has to be made in relation to tariff increases and balancing expenditures, such as employee cost against realistically anticipated revenues.

The following table is a summary of the 2020/21 MTREF (classified by main revenue source):

Table 2 - Summary of revenue classified by main revenue source

Description	Ref	2019/17	2017/18	2018/19		Carrent Yes	or 2019/20		2029/21 Wedler	Torre Revenue & Ex Framework	penditure
Rithousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Farecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Revenue By Source											
Proporty rates	2	32 903	35122	37 482	43.463	40 038	40 088	40 068	42 117	45 44)	46 92
Service charges - electricity revenue	2	86 902	69 539	74 870	85 622	85 552	85 902	85 662	90 701	97 107	103 94
Service charges - water revenue	2	13 599	13 660	15 385	17 384	17 394	17 394	17 394	19 034	20 862	22 38
Service sharges - sanitation revenue	2	12 442	13.430	14 335	14 792	15 158	16 168	16 168	18 187	19797	20 12
Service sharges - refuse revenue	1	7 521	8 088	1 514	1 471	8789	8 789	8 769	10.416	12 427	14 23
Rental of facilities and equipment		1287	673	742	621	881	991	(0)	732	778	12
Interestienmed - aderral investments		3 536	4184	5 033	4 165	4963	4986	4 966	4716	5.475	574
Interest earned - outstanding elebtors		1729	1251	991	1110	1200	1 200	1 200	1 260	1323	1.38
Dividends received		-	-	-					-	1	-
Fines, penalties and forbits		23 143	37 583	42.358	48.514	45.514	45.514	45 514	67 055	430	49.57
Lossos and pernis		940	1 270	1451	1365	1372	1372	1 372	1 440	1513	158
Agency services		1654	1 854	2 102	1917	1961	1990	1 330	2182	2291	240
Transfers and subsidies		38 895	40 287	36 868	52 435	62 466	62 406	\$2 405	55 272	49876	7187
Other revenue	2	5 150	3 228	3072	4.054	4 174	4174	4 174	1056	3178	3.38
Carve		103	-	19	1.000	1000	1000	1 100	1500	1000	1000
Total Revenue (excluding capital transfers and contributions)		216 582	230 168	246 231	281 932	291 404	291 484	29/1 404	257 688	308 364	347 21

Revenue generated from rates and service charges forms a significant percentage of the revenue basket of the municipality. Rates and service charge revenues comprise 60,62% of the total revenue mix. The percentage revenue generated from rates and service charges in comparison with total revenue is largely due to the share that the sale of electricity contributes to the total revenue mix. This also clearly indicated that the municipality's revenue base is very dependent on the sale of electricity and thus any external decision impacts it, influencing the revenue in particular and the entire total budget. This electricity sensitivity is not healthy for the municipality and could have a severe impact if this important revenue resource is threatened by external factors and/or if it is to be withdrawn as a critical function from municipalities. The above table includes revenue foregone and tax rebates arising from discounts and rebates associated with the tariff policies of the municipality, as the revenue indicated reflects net figures.

Operating grants and transfers represent R55.272 million in the 2020/21 financial year. This amount and the amounts for the outer years are minimum guaranteed transfers from national government as gazette in the latest DORA. The aforementioned amount has a direct link to expenditure on operational grants and is only recognized as revenue when the conditions of the transfers made has been met. It might differ from the grants received.

The following table gives a breakdown of the various capital grants and subsidies allocated to the municipality over the medium term as proclaimed in the government gazette:



Table 3 Operating Transfers and Grant Receipts

Description	A a	2016/17	2017/18	2018/19	one	Current Year 2019/20		2020/21 Medium Term Revenue & Expanditure Framework	Framowork	A Expanditure
Rithousend		Audited	Audited	Audited	Original	Adjusted	Pull Your Porsount	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +3 2022/23
RECEIPTS:	1.2									
National Covernment		27 937	259 658	34 136	37 429	37 420	37 420	40 020	41 639	44 354
Local Government Equipple Share		24 012	286 201	100.86	211 572	31 579	31579	34118	37.087	399-981
Expanded public works programme retay also grant to managed to a functional left amounts of and		1177	1221	1 288	1 504	1 604	1 604	2087	2178	2.262
Integrated National Book feation Programme (mankaput) granti.		1			380	381	381	ě	261	181
Local government francial management grant		1 625		1770	1.770	9 770	1770	1770	1770	1270
Minimagos synamics improvement  Energy Electric and Demand Side Management Clank			1.1	-	11	-	n		300	
Provincial Government:		6.479	10 592	7 211	15 015	23 000	23 988	16 262	8 287	27 624
Local Government Imbrinship Grant		1		1	1	1	T.	1		,
Washing Cape Transplat Management Capacity Grant Management Cape Control of Management Control of Capacity			ą į	*****	379	272	E S	900	10	10
Treated assistance to managalists for maintainess and construction of transport influstructure		1.5	g al	94	98	2	8	8	8	98
WITH THE PROPERTY OF THE PROPE		1/12	Eag.	217	1	988	236	1	1	1
Tourism			1	1 3	1	100	100	1	1	10
Municipal Electrical Marker Plan Camil		1 1	1 1	8 1	1 000	1 000	1 000			i i
Community Library Service Grant		1	1	1	384	2005	522	225	1	
Human Selbonent Development (Benebarates)		1 200	2 027	1 622	7 400	15 007	100 91	8 800	1800	21 000
Davisipment of Sports and Recreation Facilities Theorem Secrets Course Chain		1	1	1 6	22	8	88		1 5	10
Library Service Grant		4 148	4 823	4 961	5.443	5.642	5 443	5.017	1113	8474
Finance Management		707	1	20	1	1		1		
Internating Clank			90		ı	1	1		1	1
(Southings (South		0 1	110		1 1	111				1.0
Municipal Drought Relatificant		21		11	1			144.3		i i
Look Government Support Grant		1		-	1	1	1	1	1	
District Municipality:		1			-	*	1			
(brown discondition)		1		1	1	1	i	ř.	E.	1
		-	-			-		1	1	i.
Other grant providers;		i	-	-	L	-		1		1
(Arsent describition)		1 1	(1)		. 1	101	1.1	11	(1)	1
Total Operating Transfers and Grants	9	34 016	40 287	41 347	62 436	809 00	80 500	66 373	49 876	71 070
Carollel Transfers and County	-				-	and the same of the same of				
				2000		100000				
National Geographics		12 644	17 409	11 610	12 470	12 470	12479	649 11	14 700	13.362
Appropriate transfer of and Important National Elegiblishop Programme Important program		10 Mg	19091	9000	2 600	2 600	2 800		1 728	2 8038
Human Sellement Development										
Community Library Seculos Grant		1	1	1	1	1	1	1	1	6
Development of Sport and Recreational Facilities		1	(	Ť.	13	1	1	1	1	1
Monthiomer of Wider Stands Introduction			1	11	) )	1.1			10	in A
Environ Electricy and Demand Side Management Grant .	10.							1	2 500	1
Provincial Government:		Committee of the last	82	283	2.752	3 622	3 622	4 686		
Human Sedament Development		1	1	j	ř.		1		-	To the second
Community Library Service service Development of Sports and Receive the Faulties		1 1	1.0	1.1	2 609	1478	3478	3478		11
WESGRO		1	80	1	1		1		1	1
Mannetance of West Augely list ordinates to Mannetan Mannetan Depart Court		1	1	8	1.1	1		1007	11	10
Charles III and the william										
(Student distribution)		-	-			-	-		1	1)
		The second	1	8	1	1				
Other grant provident:	1177	-						-	1	1
Broom discreptions		1	1	1	1	1	1	-		1
TOTAL CAPITAL TRANSFER and Grants	4	12 644	17 494	11 863	15 222	16 091	16031	16 124	14 700	13.362
TOTAL RECEIPTS OF INSPERSA & SECONTS		46 659	E77 72	62 216	67 957	76 600	76 600	71 396	64 370	85 230



Tariff-setting is a pivotal and strategic part of the compilation of any budget. When rates, tariffs and other charges were revised, local economic conditions, input costs and the affordability of services were taken into account to ensure the financial sustainability of the municipality.

National Treasury continues to encourage municipalities to keep increases in rates, tariffs and other charges as low as possible. Municipalities must justify in their budget documentation all increases in excess of the upper limit (ceiling) of the South African Reserve Bank's inflation target. Excessive increases are likely to be counterproductive, resulting in higher levels of non-payment.

It must also be appreciated that the consumer price index, as measured by CPI, is not a good measure of the cost increases of goods and services relevant to municipalities. The basket of goods and services utilized for the calculation of the CPI consist of items such as food, petrol and medical services, whereas the cost drivers of a municipality are informed by items such as the cost of remuneration, bulk purchases of electricity, petrol, diesel, chemicals, cement etc. For this reason the existing and prescribed inflation rate of  $\pm$  4,5%.

Municipalities have to review the level and structure of their water and sanitation tariffs carefully with a view to ensure that water and sanitation tariffs are on aggregate fully cost-reflective – inclusive of bulk cost of water, the cost of maintenance and renewal of purification/treatment plants and network infrastructure and the cost of new infrastructure. Water and sanitation tariffs must also be structured to protect basic levels of service and water and sanitation tariffs are designed to encourage efficient and sustainable consumption (e.g. through inclining block tariffs).

The lifespan of the dumping site has come to its end. The municipality have limited choices as to the operations of refuse removal going forward. The only viable and sensible solution, is to make use of the Overberg Districts Municipality's dumping site at Karwyderskraal near Hermanus, which is around 140km's from Swellendam. The cost implication is calculated at about R5 million. The tender with regards to the transport cost has not been finalised and the total cost implication will be subjected to the outcome of the tender process. This results in an increased deficit on the refuse removal stream of R6 million (prior year – R1 million). It is for this reason that a more than normal tariff increase was applied this year and will have the same effect on the years to come.

The proposed tariff increases are set at:

Property rates - 7 %

Electricity - 6,24% (to be finalised by NERSA)

Water (units) - 8%
 Refuse Removal - 15%
 Sewerage - 5%

#### Overall impact of tariff increases on households

The following table shows the overall expected impact of the tariff increases on income range middle and affordable households, as well as on indigent households receiving free basic services.

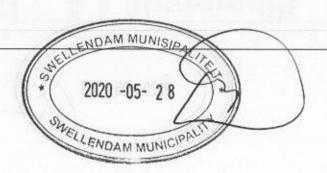


Table 5- Household bills

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water

Participal Control		2016/17	2017/18	2018/19	3	Current Year 2019/20		2020/21	Medium Term Raven	2020/21 Medium Tenn Revenue & Expenditure Framework	mework
Description	25	Audited Outcome	Audited	Audited	Original Budget	Original Budget Adjusted Budget	Full Year Forecast	Budget Year 2920121 Nincr.	Budget Year 202021	Budget Year #1 2021/22	Budget Year +2 2022/23
Monthly Account for Household - "Middle Income	+										
Range: Rates and services charges:											
Property rates		906,90	922206	(51.53	480,57	180,57	480,57	7,0%	ex.	550,20	588,72
Bechicity Basic levy	_	140,00	142.00	150,00	160,50	160,50	160,50	86'9	171,57	183,58	196.4
Electricity: Consumption		1 436,70	1 491,00	1 588,90	-	1798.57	1798.57	9669	+	2 054,97	2 198,8
Water, Basic levy		48,36	84,00	71,68		80,28	80,28	12.0%		96,21	102,9
Water, Consumption		247,38	252,32	287,28	***	308,43	308,43	8,0%	330,94	354,11	378,9
Sanitation	_	218,57	236,06	252,80		270.26	270,26	5,0%		303,64	324,8
Retuse removal Other		110,56	119,40	128,96	140,56	140,56	140,56	15,0%		185.89	213,77
sub-total		2 707,45	2 859,84	2 931,15	3 235,17	3 235,17	3 235,17	7,3%	3 472,59	3 728,60	4 004,4
VAT on Services		326,27	341,28	392,94			427,22	3,9%	443,76		0'806
Total large household bill:		3 033,72	3 201,12	3 324,09	3 662,39	3 662,39	3 642,39	6,9%	3 916,35	42	4 512,54
% increase/decrease			5,5%	3,8%	10,2%	1	.1		86'9	7,3%	7,4%

# 2. Use as basis property value of R500 000, 500 kWh electricity and 25kl water

		2016/17	2017/18	2018/19	0	Current Year 2019/20	116	2020/21 N	Aedium Term Revenu	2020/21 Medium Term Revenue & Expenditure Framework	ework
USSENDERON CASANDERON SANDERON CASANDERON CA	Ref	Audited	Audited	Audited	Original Budget	Original Budget Adjusted Budget	Full Year Forecast	Budget Year 202W21 %incr.	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Monthly Account for Household - 'Affordable	2										
Range". Rates and services charges:						uhi					
Property rates		358,90	393,00	319,70	340,25	340,25	340,25	7,0%	364,07	389,55	416,82
Electricity: Basic levy	_	00'06	91,50	96,10	101,76	101,76	97,101	6.9%	108,78	118,40	124,54
Electricity: Consumption	_	572,50	612,60	629,60	711,89	711,89	711,89	86'9	761,01	814,28	871,28
Water Basiclery	_	48.38	64,00	71,68	80,28	80,28	80,28	12,0%	16,93	12'96	102,94
Water: Consumption		192.65	186,52	230,38	244,96	244,96	244,95	8,0%	364,56	283,06	302,85
Sankkion		218,57	236,06	252,80	270,26	270,26	270,28	900'9	788,77	303,64	324,89
Retuse removal		110,96	119,40	128,96	140,56	140,56	140,56	15,0%	161,64	69'981	213,77
Oher						-	The second				
sub-total		1 591,55	1 713,08	1728,22	1 889,96	1 889,96	1 889,96	7,6%	2 033,75	2 189,05	2 357,13
VAT on Services	_	172,57	184,81	211,28	229,26	229,26	229,26	9,2%	250,45	267,98	286,74
Total small household bill:		1764,12	1 897,89	1 939,50	2119,22	2 119,22	2 119,22	7,8%	2 284,20	2 457,03	2 643,87
% increasel-decrease	_		7.6%	22%	916				7.8%	7.6%	7.6%

NWELLE WATER STREET OF THE STR

3. Use as basis property value of R300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)

Dagododion		2016/17	2017/18	2018/19	3	Current Year 2019/20		2020/21	Medium Term Reven	2020/21 Medium Term Revenue & Expenditure Framework	mework
Randicent	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Original Budget Adjusted Budget	Full Year Forecast	Budget Year 202021 % incr.	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
	60							1			1000
Monthly Account for Household - Indigent Household receiving free basic services	THE ST				2	int					
Rates and services charges:								R			
Property rates		1	1	i	1	1	9	E.	E	10	į.
Electricity: Basic levy	-	1	1	1	1	1	1	*	1		1
Bechicly: Consumption		315,00	327,00	348,00	393,48	393,48	393,48	86.9%	420,63	450,07	481,58
Water: Besic levy		1	1	Y	1	1	1	*	1	1.	1
Water: Consumption		137,96	138,78	141,56	151,09	151,09	151,09	8,0%	163,18	174,60	196,82
Sanitation	-	1	1	1	T	1	1	1	1	1	1
Refuse removal	-	1	17	1	1	1	1	12	i	E	
Other		-	The second second	and the second second	1	1	The same of	1	1		1
ub-total		452,96	465,78	489,56	544,57	544,57	544,57	1,2%	583,81	624,67	668,40
VAT on Services	_	63.41	65,21	73,43	19'08	90,61	80,61	8,6%	15,18	93,70	100,2
ptal small household bill:	_	516,37	530,99	562,99	625,18	625,18	625,18	7,4%	671,38	718,37	768,66
% increase-decrease	-		28%	S 40%					744.	7.0%	7.04

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From the above tables it is evident that the total average increase in the monthly accounts will be:

1. Middle income range 6,9% per month

2. Affordable range 7,8% per month

3. Indigent range 7,4% per month

#### Income forgone (Free Basic Services and other rebates)

The social package assists households that are poor or face other circumstances that limit their ability to pay for services. Rebates and exemptions in terms of section 15 of the Municipal Property Rates Act (No. 6 of 2004) are applicable to those who qualify for it in terms of the act.

Currently all residential households received 20kWh electricity as free basic services. In 2020/21 only residential households qualified as indigents will receive 6kl water and 50kWh electricity as free basis services.

To receive these rebates and free services the households are required to register in terms of the Municipality's Indigent Policy.

At present there are 1 939 indigent households and 320 poor households which are entitled to rebates and subsidies as defined and set out in the Councils Credit Control Policy.

The total cost of the social package in respect of the income forgone on free services is largely financed by national government through the local government equitable share received in terms of the annual Division of Revenue Act. The rebates on the tax are largely discounted as a direct cost.

#### 3.2 Operating Expenditure Framework

The following table is a high level summary of the 2020/21 budget and MTREF (classified per main type of operating expenditure):

Table 6 - Summary of operating expenditure by standard classification item

Description	Raf	2015/17	2017/18	2018/19	g. Dies	Current Yea	r 2019/20		2020/21 Vedium	Term Revenue & Ex Fransevork	penditure
Rithousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year+1 2021/22	Budget Year +2 2022/23
Expansitura By Typa	100		THE								
Employee related costs	1	75 140	80915	85 684	133 348	106 735	108 735	100 735	115 621	121 057	129 346
Renuneration of bounditors		4 279	4954	5 103	5 594	5637	5637	5 637	5 658	6033	1 455
Debtinpairment	3	22 619	34772	35332	34 238	36321	36921	36 901	36 921	36 921	36 901
Depreciation & asset impairment	2	9 285	7 474	9801	9 229	10 389	10 389	10 388	11.415	11:577	11971
Finance diarges		5 145	6636	5801	6 525	6525	6525	6 525	6097	5901	5758
Bulkpurdrases	2	50.442	51 902	55 676	67 286	67 286	67 286	67 268	72 733	77 548	83671
Other materials	8	-	17.470	20.474	21577	407	14407	14.437	1332	16332	15896
Contracted services	100		13704	13 207	24 (9)	29 795	29 795	39 795	35 756	30 434	51 109
Transfers and subsidies		1484	1 297	1700	2502	390	39)	360	160	274	200
Other expenditure	4,5	43504	19 178	12 939	19 567	24 125	24 125	24 125	25 213	26 729	28 345
Losane		2	345		-		-			/	-
Tatal Expenditure	Company Comp	216 005	228 245	245 638	299 (67	314 210	314210	314 210	322 891	331 625	369 768

The budgeted allocation for employee related costs (including remuneration of councilors) for the 2020/21 financial year totals to R121.26 million, which represents 37,56% of the total expenditure budget. Salary increases have been factored into this budget at a percentage increase of 6.25% for the 2020/21 financial year.

The cost associated with the remuneration of councillors is determined by the Minister of Cooperative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (No. 20 of 1998). The most recent proclamation in this regard has been taken into account in compiling the municipality's budget.

The provision for debt impairment was determined based on an annual collection rate of 98%. The previous financial year the collection rate was over 100% and currently for this financial year it is 96,51%.

Provision for depreciation and asset impairment has been informed by the asset register and proposed capital budget. Depreciation is widely considered a proxy for the measurement of the rate of asset consumption. Budget appropriations in this regard total to R11.419 million for the 2020/21 financial year and represent 3,54% of the total operating expenditure.

Finance charges consist primarily of the repayment of interest on long-term borrowing (cost of capital). Finance charges - representing 1,89% (R6.097 million) of operating expenditure, excluding annual redemption for 2020/21.

Bulk purchases are directly influenced by the purchase of electricity from Eskom. The annual price increases of 8,1% have been factored into the budget appropriations and directly impacting the revenue provisions. The expenditure includes distribution losses. Bulk purchases represent 22.53% (R72.733 million) of operating expenditure for the 2020/21 financial year.

Other materials represent 4,13% (R13.332 million) of operating expenditure for the 2020/21 financial year.



Contracted services represent 11,08% (R35.756 million) of operating expenditure for the 2020/21 financial year.

Transfers and subsidies represent 0,05% (R0.16 million) of operating expenditure for the 2020/21 financial year.

Other expenditure comprises of various line items relating to the daily operations of the municipality; as example the operational expenditure on grants and subsidies, repairs and maintenance and other services. Growth on line items other than those linked to grant expenditure has been limited. Further details relating to other expenditure can be seen in Table SA1.

#### Repairs and maintenance

In terms of the Municipal Budget and Reporting Regulations, operational repairs and maintenance are not considered a direct expenditure driver, but rather an outcome of certain other expenditures, such as remuneration, purchases of materials and contracted services. At current the municipality cannot report on the outcome of the different cost drivers combined to repairs and maintenance. The table below provides a breakdown of the repairs and maintenance in relation to asset class and reflects only purchases of materials and some contracted services.



Table 7 - Repairs and maintenance per asset class

Description	Ref	2016/17	2017/18	2018/19	Cu	ment Year 2019/	20	2020/21 Medius	Framework	& Expenditur
Rthousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Yes +2 2022/23
Repairs and maintenance expenditure by Asset Class/Sub-class		- Garage	GGGGGG	Cattorina	- Subject	addge.	Toman	Avenue)	TI EVE HEE	TE ESTERE
nfrastructure		5.734	8 693	7 809	10 251	16 952	10 152	15 100	16 430	17.24
Roads Intrastructure		1 888	2211	2 693	2 876	3 458	3 458	3 294	3718	390
Roads		1 888	73	2 484	2 650	3 172	3 172	2 993	3 402	3 56
Road Structures		-	1874	-		1.0			-	
Road Furniture		-	264	209	218	296	286	301	316	3
Capilal Spares				7	200					
Somwater Inhamusture		-	663	404	703	632	632	664	897	7
Dranage Collection		-			703	532	632	064	697	7
Storm seeler Conseyence		12	661	404		-	-	-	037	
Alteruston			-	-						
Bechical Infrastructure		1 396	1 291	1 403	1739	1753	1 753	1703	1 946	20
Power Plents		1000	1 2		100	1700	1.749	100	1,946	- 21
HV Substations					1	-			- 21	
HV Switching Station		- E	15	100		1.0		*	7.	
HV Transmission Condustors		4 004		- 7		0.000	200	2476	1.5	
		1 276	1 284	1 376	1 625	1 614	1.614	1544	1 779	51
AfV Substations		<b>基</b>	-	· ·		VIII (18)	5	6	6	
MV Switching Students		-		-		-		-	-	
MV Networks		-	- 7	1			1	.5.	- 5	-
LV Natworks		120		27	109	135	135	153	161	1
Copilal Spores		121	-				· 10	7.0	-	
Weler Supply Infrastructure		818	2 3 1 0	1 008	1 142	1 354	1 354	1.421	1 402	1
Dame and Welts		-	10	- 4	93	89	89	93	98	1
Borencies		-	95		-	-		-	- 2	
Reservoire		578	874	711	767	902	902	947	994	1
Aump Stations		-	14		2	~	-	-		
Water Treatment Works		242	1.583	291	282	363	363	381	400	2
Bult Maho		4	-	4		-				
Obstribution			43	-		-	-	-	-	
Olstribution Points		20	2		1 44	- 0	-	3		
PRV Stations		100	挂			2		2		
Capital Spares							_			
Sanitation Infrastructure		503	1 160	993	1 385	1 444	1 444	1:367	4.000	
Pump Station			1100	F 100 (20)					1 692	11
Refloration		1,50					7	- 3		
		308	363	1	1.5	3.70			0.00	
Weste Water Treatment Works	11	275	807	993	1 385	1 444	1 444	1 367	1 692	1
Outlief Severs	1 8		- 1	- 5	-	-	-	5	-	
Tollet Feathles					19		1	- 5	-	
Capilel Spares		100	-	-		-	-		-	
Solid Wase Inhastructure		1 060	1 068	1 310	2 408	2 309	2 309	0 552	6 984	7.
Land® Siles		1 060	1 068	1 310	2 400	2 309	2 309	6 652	6 984	1
Weste Transfer Stations							-		-	
Waste Processing Facilities				-	-	=	-	*	4.	
Weste Drop-off Foints		- 4	-	4	- 4	-		2	E2	
Waste Separation Facilities		-	-	-	-	-	-	-		
Electricity Generation Facilities		-	2	2	- 4	-	1	5	1	
Capitol Spares		10 2	12	2	2	20		-		7
Rail Intrastructure		-	10	-		- 1				
RalLines			- 2	- 2	100	100		100	119	
Rad Structures						8		-	-	7
Ral Fundure				100				· 1	- 1	-
					75	-			- 1	-
Drahage Collector			-		-	-		-		-
Storm water Conveyance		-		1		-				-
Alterweiten			*		-	-			-	
MV Substations			- 2	- 5	- A	78	F.	. 73	7.5	
LV Networks		-			-	*		- 10	-	
Ceptel Speres		- 2	4	-	-	21			20	
Cosetal Infrastructure		-	-	-	-	-	-	-	-	
Sand Pumps		-	4	海	-	+		-	-	
Pen		72	- 2	12	-	21		-	-	
Revertments		-	-	-	-					
Promensides		12	1		2	- 2				
Capital Speres		-	_	-	_			-		
Information and Communication Intrastructure			-	-		- 2				
Date Centres		1	- 1			100	de la la			-
Core Levers			-					-	7	-
Distribution Layers			- 0	-		100		70		
			and la		-	-	-	-	-	



Description	Ref	2016/17	2017/18	2018/19	Cu	ment Year 20150	rd .	2020/21 Nedius	Framework	& Expenditure
R thousand	,	Audited Outsome	Audited Outcome	Audited Gutcome	Original Budget	Asjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Repairs and maintenance expenditure by Asset ClassiSub-class										
Community Assets		916	1 576	1 197	1 511	1 471	1 478	1.429	1 649	1 59
Community Facilities		766	1 247	653	963	921	921	945	1 066	84
Hods	1	148	215	9	142	117	117	123	120	13
Contres		1 1	1100	7	32	122	122	128	195	4
Créates			-	-		-	1-	- 2	7.5	1
Chiba/Cora Centres	1	7.0	-		7	7.1	100	100 100	-	77
FireMinibulence Stations		128	161	1	-	17				
Testing Stations		530	107		-	-	-			111
Museums		-			-	+		7	7	-
Cisiferies		-	-	E .		+	-	-	-	0.00
Trinalres		1.7		1.5	7				7.	- 5
Librarias		163	283	54	84	123	123	129	138	14
Cemerenes/Cremetonie		78	118	79	127	110	110	115	121	12
Police		-		17.		17.0	11 (*)	-		- U - W
Parito		251	I William	505	498	450	450	452	475	41
Public Open Space	-		472	100	*		7	r →0.		10 E
Nature Reserves		7.5		- T	7				-	
Rubit Abheton Assistes		H HILLS	-	100	- Tell (**)			10.64	- X	II
Machata		97.0	W-31	100	100	7	-	100	Value of the	ative of
State	100	100	7					i ide		
Abstoirs			-	-		1 - 7				
Airportis		+	*		V			103	- 50	(A) (E)
Taus Ranku/Bus Terminals			-	-	-	-		-		
Capilel Spares			-			-		-	040	64
Sport and Recreation Facilities		290	329	543	698	657	557	464	613	7.0
indoor Facilities	8		- J		-			404		61
Guidore Facilities		290	329	543	898	557	557	484	613	IV.
Capital Spares						(*)		-	-	
Heritage assets		-		7	-	- 0			-	-
Moruments		-	-		+	*			1.0	
Historie Buildings			4		FAIR	- 4	-	- 1	-	
Works of Art		-	-	-		-		-		
Conservation Areas		-	- 2	-	-	-	-	-	-	
Other Heritage		-		-	#	-	-	-	- 1	
Investment properties	No.	-	150	174	303	286	216	101	316	32
Revenue Generaling		-	196	-	-	-	-	-	-	-
improved Property		7.6	-	+	1+1		-		-	
University of Property			100			-	4	× 101		
Non-revenue Concrating		-	-	174	303	286	286	301	316	33
Improved Property			-			-	100	-	-	
Unexproved Property		-	_	174	300	288	285	301	316	33



Description	Ref	2018/17	2017/18	2018/19	Cur	rent Year 2019/2	10	2020/21 Mediur	Term Revenue Framework	& Expenditure
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Repairs and maintenance expenditure by Asset Class/Sub-class										
Other assets	1	971	526	360	622	525	525	510	578	60
Operational Buildings		971	526	380	622	525	525	500	578	50
Municipal Offices		971	506	353	611	517	517	491	569	59
Pay/Enquiry Points		-	-	-	-	-	-		-	-
Building Plen Offices		-	74	-	-	1	-		-	11
Workshops		-	-	1.0	-	-	-	-	-	11 12
Yards		+1	-	+	-	+	*	+	-	14
Stores		*	20	7	10	В	8	g	9	- 4
Laboratories			-	155	-	-	-	*	+	
Training Centres		-	7.		12	-	-	70	-	1.7
Werufschuring Plant		-	-		-	-	-	-	-	-
Depots		+	-	-	-	-	-	W	E.	-
Capitel Spares		47	4.1	-	-	-	- 2	-		
Housing		-	- 1	-	14	-	-	-		
Staff Housing			+		7.0	+	· · ·	+		
Social Housing		-	-		190	-	-	-	-	
Cepital Spares		7	-	151		- 7	-	-	-	
Biological or Cultivated Assets			-		-		-		-	
Bological or Cultivated Assets		-	-	1(41)		-	-		24	-
				7,44						
Intangible Assets		407	-	300		100		-	516	
Servitedes		-	-	1.4	-	-	_	-	20	9
Licences and Rights		н.	-		-	-		-	-	-
Werer Rights		-	-	14	-	*			-	-
Efficient Licenses		-	-	0.00	-	-			-	
Solid Waste Liberses		*	7	1.0	-	-		-		
Computer Software and Applications		7.	7		-				-	
Load Sethement Software Applications			- 5		-	-			-	
Unspecified		E-	-	-	-	120	-	-	2	0.2
Computer Equipment		1 788	2500	2 624	3 421	1 283	1 283	590	1002	1.11
Computer Equipment		1.788	2 500	2 524	3 421	1 283	1283	890	1002	111
Furniture and Office Equipment		74	89	7	06	90	90	129	136	54
Furniture and Office Equipment		74	89	7	95 95	90	90	129	136	- 14
			GP.		80	30	30	128	100	24
Machinery and Equipment		462	541	3 426	4 292	4 448	1 446	4 651	5 028	5 32
Machinery and Equipment		462	541	3 426	4 292	4 448	4 446	4 651	5 028	5 32
Transport Assets	1	2711	2 536	-	6	3	3	4	4	
Transport Assets	1	2711	2 536	Sie-	6	3	3	4	4	
Card	1	100	55	Nes.			3/2		-	
Land			_	SSEC		-				
Land	1	-		22	- 1	-	-	-	-	
Zoo's, Marine and Non-biological Animals	1	-		-	-	-				
Zoo's, Marine and Non-biological Animals		7.	-	17	-		<u></u>	+	-	
Total Repairs and Maintenance Expenditure	1	12 737	16 656	15 596	21 541	19 063	19 (63	23 (03	25 162	26 35
R&M as a % of PPE		4,6%	5,7%	5.0%	6.5% ]	5.8%	5,8%	7,0%	7,4%	7,6%
R&M as % Operating Expenditure		5,9%	7,0%	6,3%	6.5%	6,1%	6,1%	7,2%	7.8%	7,9%

For the 2020/21 financial year repairs and maintenance forms part of 7,3% of the total expenditure.



Table 8 - Grants made by the municipality

Description	Ref	2016/17	2017/18	2013/19		Current Year 2019/20	ar 2019/20		2020/21 Mediu	2020/21 Medium Term Revenue & Expenditure Framework	S Expenditure
Rthousand		Audited	Audited	Audited	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Cash Transfers to other municipalities											
Overberg Fire Services contribution	-		,	31	099	,	1	1	1	1	
Provincial Government		i	T.	) in	1	I is					
fotal Cash Transfers To Municipalities:					059	-	1	1			
Cash Transfers to Entitles/Other External Mechanisms									n e		
Third party institutions	2	1	.!	179	280	260	280		1	1	1
Cycling institution.		1	1	. E.S	i.	100	100		1	1	4
		1	1	1	1	1		-	1	-	-
D	-						400				-
Cash Transfers to other Organs of State											
Provincial Covernment	13	1	1	9	1	1			1		
Total Cash Transfers To Other Organs Of State:		•	•	1		•	•	•	-	1	7
Cash Transfers to Organisations											
Third party institutions		*	1	ľ	1	1	1	-	160	274	289
Cycling institution		-					1		1		
SWELLENDAM TOURIST ORGANISATION		李	196	1191	1262	1	1		1		
BTURNEL COMER BREEDE NVER CONS. Dongse		320	OCT.	330	330	-		1			1
TOTAL CASH LIAMSINGS TO CALLANTONS		1 404	1221	1321	1 392				OSL.	714	799
Cash Transfers to Groups of Individuals					500						
Insert description	. A	1		'	1	1	•	1	1	1	.1
Total Cash Transfers To Groups Of Individuals:					1						
TOTAL CASH TRANSFERS AND GRANTS	**	1 484	1821	1 700	2 502	360	360	360	160	274	289
Non-Cash Transfers to other municipalities				THE REAL PROPERTY.							
fotal Non-Cash Grants To Groupe Of Individuals:			-	,	1	3	1	1	-	1	-
TOTAL NON-CASH TRANSFERS AND GRANTS		1		-	-	1	1	1	1	1	1
TOTAL TRANSFERS AND GRANTS	9	1 434	1 297	1700	2 502	380	360	360	160	274	289

For the 2020/21 financial year Cash transfers to organisations will amount to R0.16 million.



#### 3.3 Capital expenditure

The table below provides a breakdown of budgeted capital expenditure by vote.

Table 9 - Capital budget per vote

WC034 Swellendam - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2020/21 Medium Term Revenue & Expenditure Framework							
R thousand		Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23					
Capital expenditure	1								
Vote 1 - Municipal Manager		38	-	-					
Vote 2 - Corporate Services		163	265	80					
Vote 3 - Financial Services		1 180	1 740	1 550					
Vote 4 - Engineers Services		15 596	17 102	15 672					
Vote 5 - Community Services		4 904	93	550					
Vote 6 - Community Services Continued		244	-						
Total Capital Expenditure		22 124	19 200	17 852					
Net Financial Implications		22 124	19 200	17 852					

The table below provides a breakdown of budgeted capital expenditure per asset class.



Table 10 - Capital budget per asset class

Description	Ref	2816(17	2017/18	2918/18	c	urrent Year 2019	(21	2023/21 Wedlum Term Revenue & Expenditure Framework			
Rithogrand	1	Audited Dutcome	Audited	Audited Outserne	Original Budget	Adjusted Budget	Fall Year Forecast	Budget Year 2025(21	Budget Year +1 2021/22	Budget Year +2 2022/23	
Capital expenditure on new sessits by Asset ClassiBub-class	100	-		G-ST-ST-ST-ST-ST-ST-ST-ST-ST-ST-ST-ST-ST-			012402	T. S. E. C. L. G. S. C.	= ocamine -		

Rthospand	1	Audited Dutcome	Audited Outcome	Audited Outserne	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2028(21	Budget Year +1 2021/22	Budget Yea +2 2022/23
Capital expenditure on new assets by Asset Clean/Sub-clean				0.000		and the second second	000000	A STATE OF THE PARTY OF THE PAR	e ocamane.	
Infrastructure		10 296	12 331	8 913	3 999	3 346	1399	1,767	1931	21
Reads Infratrusture		4 245	7 334	7 163	-			400	201	21
Roesis		4 245	7.334	7 163		-	- 3	400	200	21
Road Structures		1.7	=		*	-			N-	
Road Fundano		-	-	*		1		1	-	
Capital Spores		241	-	(4)	*	-	-			
Stimwate: Intestruture		- 100	-		5	- Jan	1 2		-	
Brakage Collection			-	*				- 1	1 (4)	
Store water Conveyance		-	-		-					
Aftercasion		293	291	1739	3 (3)	2 609	2 615	1	1 739	
Bisotrical Infrastructure		231	271	-		10000000	2	- 52	- 1 Kan	
Power Plants		100					-	-		
WV Substations			9 9		· ·		- 66			
HV Switching Station		-		-				- 3	12	
WV Trensmission Construtors				_						
MV Substitutes WV Seatoning Shahara		124			2			2		
MV Western's	7				-			_	-	
LV Netvarks		230	291	1733	3 459	2 903	2 600	- 5	1 739	
Capter Spares		-						-	-	
Water Supply Intractricture		315	4787	-	880	697	697	1 367	-	
Dans and West		-	1	125		-		-	+	
Borcholes				-	-			- 2	20	
Reservoirs		119	4.737	-	- 4	12		38		
Pump Stations		1.29		U. Was	550	817	667	297	-	
Water Treatment Works		4.5			- 2	-		-	-	
(Intel Market	2.5	-		-	-		- 6	-	-	
Olembeton				120	2	-	1. 2	- 4	4	
Olambulian Points		+		-				-	7.	
PRY Stahona		20		-	-		-	1 087	-	
Capital Spares						-	2	- 2	27	
Senitation (rimeducture		40	512	- 11	- 2	-	-	-	50	
Planp Station		-	- 4	1	21	-	N. 5	1 - 12	20	100
Relicibelon		7.0	-	2.5	- *	-	7.0		**	
Waste Water Treatment Warte			512	-	2	-	-	-	-	
Out Wild Service		21	2	-		-	21	2		
Toler Fection		+ :		.11	7.		10 10		7	
Casital Spares			-				20		-	
Solid Wayte Infrastructure		4 101	- 5		- 2		- 2	19		
Lats/C33or		4.101	- 6		7.	-		32		
Weste Transfer Stations		-23	- 2			1 =	-	*		
Waste Processing Facilities				150		1.7		18	-	
Waste-Bros-off Points		+	-		-	-		100		
Waste Separation Fasilities		25	-	7.0		- 1	K-	1.0	1.000	
Electricity Generation Facilities		***			- 5	7.		- 5		
Capital Spares		-		-	-	-		-	-	
Ral Intractucture		-		- 2	2	12	-	14	112	
Raftinas	2.3	-			-			7	-	
Raff Structures		- 1	- 1			(4)	*	- 13	-	
Rathermore		5.71			2	12		- C2	7720	
Orahage Colection		+	-		-		*	-	-	3
Storm safer Conveyance			-	-	4.	- 4	-		-	
Attenustra		-		178		1.5	- 5	12	10.50	
ATV Substations				1+	*	- 1	. 7			
LV Networks		-	*	-	-	120				
Capital Spares			7	-		1000		-	350	
Cossil Inhaetucture		-		-	-	(4)	-	4	F 10 10 10 10 10 10 10 10 10 10 10 10 10	
Sand Purge		-	2	17	2		-	-	- 12	
Pen		-		-	-	100	-			
Reservants		-	2	100	4	1.4	-	-	-	
Programma		-	7			1.7	7			
Capital Speries		-		-	*	1 1	-	-	(4)	
Internation and Communication Inflastructure		- 2	2	12	2	147	-	-	7.20	
(Jale Centres		7.		1	- 5					
Core Layers		-	-		*					
Olerhador Layera		1.73	7			1-1	-			
Capital Spares		-	F - F	-	-1		+	-	.76.1	

2020 -05- 28

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WC034 Swellendam - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2016/17	2017/18	2018/19	Cu	rrent Year 20190	20	2020/21 Nedlu	m Term Revenue Framework	& Expenditu
Rthousand	1	Audited Outcome	Audited Outcome	Audited Cutcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020(21	Budget Year +1 2021/22	Budget Ye +2 2022/2
Capital expenditure on new assets by Asset Class Sub-class				04110110	-	200711	1010000	EVENTET	TT EVE TIEE	12 20222
Community Assets		3.788	4 364	-	2 922	3792	1792	4 198	50	
Community Facilities		1 255	857		2 922	3.792	3 792	4 158	50	
Halb		56		1.70	-	**	-	40		
Centres		-	657	4	12	22	-	10	-	
Craches				-	-	- 43	4			
Cánics/Core Centres		-			-	-	143	-		1
Fire/Articulance Stations		-	-	-			-			
Testing Stations		-	1 2	-	2			- 6	1/2	
Masums		1741		-	-	41	140	- 2		
Galleries		100		-		_	-	-	-	
Theatres		7.								
Libraries		1 049	1		2 609	3 478	3 478	3.478		
Camatenias/Cramatonia	10				120	120	120		-	
Police			-		-	-	-			
Peris		151			193	193	193	630	1	
Arbic Open Space					100	100		10000	50	
Mature Roserves			1			- 1		-	-	
Public Abbuton Facilities		57.	-		-	7.	,		-	
Markets				-		95				
		-	-	-		-				
Stah		14	27	=		*				
Abatuh		100		*	7	T.			-	
Airparts		-				- 2		- 7	- T	
Taid Renissible Terminals				-	1.0	-	-	-	-	
Capital Spares			-	-0		7.		-	194	
Sport and Recreation Facilities		2 533	3707	-		7	-	40	-	
Indoor Facilities		114		-	-	-	-	-	-	0
Outdoor Facilities		2 533	3707	-	1.4	+	1	40	-	
Capital Spares			-	- 10				-	-	
orkago assels		-	4	-		4			-	
Noruments			11	20	141	-	-	-	-	7
Historic Buildings						-			-	
Works of Act		-		-						
Conservation Areas		-		-		4		7		
Other Heritage								-		-
Ceta ita ago		10.700	-		12	- 5	678	-		
weetment properties	1	-	- 4	-	-	4		_	-	
Revesue Generaling		-	-	-	-	-	-	-	-	
Improved Property	1	150		COLUMN L.	1		198	-		6
Unicoproved Property	1		-			-		_		
Non-revenue Generaling			-	4	1.0	¥.	10.5	-	-	
Improved Property			-	+	-	-		-	-	
Unicoproved Property			-			-				
herassota				all V						
Operatonal Buildings		-	-	-	-	-	-	-	-	-
Municipal Offices		-		- 10			- 100			
		-	-	-	-	-	-		, -	
PayEnquiry Points		-	-	**	-	-			-	
Balting Plen Offices	1		-	7.0	- 5	-		-	-	,
Workshope		•			-	76	- 7		-	
Yards	1	-	-	-	-	-	-	-	1	
Sfores			-	+0	-	F1		-	-	
Leboratories		-		7.5	-	-	100	-	1.00	
Training Centres		-	-	-27	- 2	1	-	-	-	
Manufacturing Plant		243		-	- 4	41	150	-	-	
Deports				+	-	-	-	-	-	
Capital Spares		-				_				



WC034 Swellendam - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2016/17	2017H3	2018/19	Cu	ment Year 2019G	9	2023/21 Mediu	n TermRevanue Framework	& Espenditure
Rithousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Fall Year Forecast	Budget Year 2020/21	Budget Year +1 2021(22	Budget Year +2 2022123
Capital expenditure on new assets by Asset ClassiSub-class										
Housing		-	-	-	-	-	-	-		-
SlaffHousing		-	-	19	-	-	( <del>4</del> )			, -
Social Housing		1.4	-		-	-				, .
Capital Spares			*		-		*	(7.)	-	
Biological or Culthrated Assets		023	-	-	-	-	1/21		-	-
Slokogical or Cultivated Assets	3		2	64	-			9	-	
Intangble Assets		12	73	296	-	-			-	
Servitudes		-		-	- 3	-		-	_	2
Libences and Rights		12	73	295	1			- 2	-	-
Water Pights		-		-	21	- )	-	-		-
Effort Litators		-	-	-		-	200	-		-
Sol's Weste Licenses		-	-	-	-	-	1,40		-	-
Computer Software and Applications		12	73	295	-	-	10.5	-	-	-
Load Sattlement Softwere Applications		S#1	-	7	-	-		-		-
Unspacified			7	374		-	1	-	12	-
Computer Equipment		74	-	+	800	933	800	1 010	1 400	1 400
Computer Equipment		(+)	+	-	800	800	100	1010	1400	1 400
Furniture and Office Equipment		303	2 041	217	237	223	229	224	415	230
Furniture and Office Equipment		300	2 041	317	237	229	229	224	415	230
Vachinery and Equipment		406	543	2 160	165	671	673	941	123	300
Wadney and Equipment		406	542	2 160	165	671	673	941	123	300
Transport Assets		-	954	652	-	300	300	1 000	1 122	1 450
Transport Assess		14	954	882	-	311	300	1 000	1 122	1 450
Land		71	-	4446	71	4 445	4 446		-	-
Land		71	-	4 446	20	4 445	4446	-	-	-
Zoo's, Marine and Non-biological Animals		1.4	-	+	-	-			-	
Zoo's, Marine and Non-biological Animals		1.50	=	1	100	-	7.		-	
Total Capital Expanditure on new assets	1	14 876	28 853	16 965	8 113	12 545	13 545	110	5 239	3 640

For 2020/21 an amount of R14.166 million has been appropriated for the development of infrastructure which represents 64,03% of the total capital budget.

Further detail relating to asset classes and proposed capital expenditure is contained in Table A9 (Asset Management) whilst Tables SA34a, SA34b, SA34c and SA34d provides a detailed breakdown of the capital program relating to new asset construction, capital asset renewal, operational repairs and maintenance and depreciation charges by asset class.



The table below provides a breakdown of budgeted capital expenditure by funding source.

## Table 11 - Budgeted Capital Expenditure by funding source

WC034 Swellendam - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vale Description	Ref	2016/17	2017/18	2018/19		Current Yes	ur 2019/20		2020/21 Medium Term Revenue & Expenditure Framework			
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2822/23	
Fainded By: National Government Provincial Government District Municipally		12 644 1 939 -	12 654 4 364 -	(1550 - -	12 470 2 752 -	12 470 / 8 467 -	12 470 8 467	12 470 8 457	11 559 4 565 -	14 700	13 362	
Transfers and subsidies - capital (monetary allocations) (National / Province) Departments Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporatins, Higher Educational Institutions)		-								24		
Transfers recognised - capital	4	14 242	17 017	11 550	15 222	20 937	20 937	20 937	16 124	14780	13 352	
Borrowing Internally generated funds	6	- 534	- 3845	- 5436	5 337	5337	5337	5 337	5000	4500	4500	
Total Capital Funding	7	14 876	20 863	15 965	20 589	26 274	26 274	25 274	22 124	19 200	17 852	



# Section 4 - Annual Budget Tables

Section 4 presents the ten main budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2020/21 budget and MTREF as tabled to council. Each table is accompanied by *explanatory notes* on the facing page.



## Table A1 - Budget Summary

Description	2014/17	2017/18	2018/19		Ourset Ye	ar 2019/20		2020/21 Mediur	Framework	& Expenditure
Rthousands	Audited	Audited Dutcome	Audites Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year #1 2021/22	Budget Year +2 2022/23
Financial Performance	2000			THE REAL PROPERTY.	STRUMENTS.					-
Properly rates	12 603	35 122	37 492	40.466	40 068	40 068	40 088	42 117	45.440	48 020
Service charges	100 364	104716	113 114	125 282	128 013	128 013	128 013	138 239	149 183	160 750
Investment revenue	3 538	4.184	5 033	4 106	4968	4 966	4 966	4715	5 A75	5.749
Transfers recognised - operational	35 096	40 287	39 859	62 435	62 406	62 406	62 406	55 272	49 676	71 878
Other own revenue	216 552	45 850 230 158	50 733 246 231	281 932	55 931 291 404	55 931 291 404	55 931 291 404	57 226 297 558	58 390 308 364	50 164 347 211
Total Revenue (excluding capital transfers and contributions)	7.0.10	10000				100000	801 101	221 2300	331.334	240 811
Employee crosts	75 140	80 915	85 604	108 348	108 735	108 735	108 735	115 621	121 057	129 346
Remuneration of councillors	4 379	4 954	5 103	5 594	5 837	5.637	5 637	5 538	E 033	6 455
Depreciation & asset impriment	D 265	7.474	9 901	9 329	10 389	10 389	10 389	11 419	11.577	11 978
Finance charges	9 145	6 638	5 801	6 525	6 525	6 525	6 525	6.097	5 901	5.756
Materials and bulk purchases	50 442	69 072	76 150	68 663	81.723	81723	81723	86 065	92 640	99 567
Transfers and grants	1 464	1 297	1700	2 502	380	361	350	160	274	269
Ofter expenditure	86 129	67 998	61.478	77 896	100 841	100 841	100 841	97 890	94 144	116 375
Total Expenditure	216 005	238 345	245 638	299 057	314 210	314 210	314 210	322 691	331 625	369 768
Surplus/(Deficit)	546	(8 177)	593	(17.125)	(22 806)	(22 806)	(22 906)	(25 223)	(23 262)	(22 557
with the later and of the later and	3. 10010	1		1	34-34	releven !		- 3	310	
			6.4			1	police -		E Wald	111
Transfers and subsidies - capital (monetary allocations) (National /	44.00	17 001	25.000	45.000	07.000	40.000	20.00		0.00	
Transfers and subsides - capital (monetary allocations) (National /	14 242	17.491	13 350	15 222	20 937	20 937	20 937	16 124	14700	13 352
Provincial Departmental Agencies, Households, Non-profit			**		200	- Interest				6 1
Insilations Private Enterprises, Public Corporations Higher	MOREON.	100	NO HOS	0 115	30// W	M-AT		11 3		S MI
Educational Institutions, & Transfers and autocine - capital (n-land-						1.649			1476	
at a second			1				-		17.1	Out
Surplus/(Deficit) after capital transfers & contributions	14.789	9 314	13.944	(1904)	(1.863)	(1.866)	(1.868)	(9 099)	(8.561)	(9.205
Share of surplust (defait) of associate	+	-	140	+	-	10		-	-	
Surplusi(Deficit) for the year	14 789	9314	13344	(1904)	(1 889)	[1 866]	(1 869)	(8 688)	(8.561)	(9 205
Capital expenditure & funda sources									-	
Capital expenditure	14 876	20 863	16 985	20 559	28 274	26 274	26 274	22 124	19 200	17 882
Transfers recognised - capital	14 242	17 017	11 550	15 222	20 937	20 937	20 937	16 124	14 700	13 352
Borrowing	4	-	-		-	100				
Internally generated funds	634	3 845	5 435	5 337	5 337	5 337	5 137	6 000	4 500	4 900
Total sources of capital funds	14 876	20.663	16.965	20 559	25 274	25 274	26 274	22 124	19 200	17.852
Financial position										
Total current assats	96 672	95 093	101 821	59 638	80 231	88 231	86 231	70 195	59 258	#9 812
Total non current assets	306 956	322 302	331 902	346.405	347 787	347.760	\$47,780	358 465	306 068	371 962
Total current liabilities	63 062	61 603	48 074	57 385	49 003	49 923	49 923	60 778	53 (48	55 918
Total non current fabilities	83 932	85 863	97.965	81 541	93 193	99 549	99 549	102-403	105 340	108 303
Community wealth/Equity	250 514	269 928	287 685	267 318	285 815	284 519	264 519	275 420	266 558	257 653
Cash flows		PRINT	#17 m				-	1 3		
Net oach from (used) operating	31 497	25 917	27 796	12 110	16 513	15:513	16 813	10 995	11.750	11854
Net cash for (used) investing	[13 343]	(19 341)	(15 437)	(19 559)	(25 274)	(25:274)	(25-274)	(20 624)	(18 200)	(16 802
Net cach from (used) financing	[2 921]	(1.971)	(2.813)	(3 849)	(4.402)	[4.482]	(4 482)	(3 530)	(2 550)	(2.774
Cash/cash equivalents at the year end	51 667	65,396	74.945	27 853	61 702	61702	51 702	47 942	38 143	31 172
Cash backing/surplus resonciliation	and the same of	The same of		3200		90.000			- 00	8
Gash and investments available	40 791	65 396	74 945	27 853	61 702	61 702	B1 702	47 942	38 943	31 172
Application of cash and investments	25 942	24 516	23.552	8 385	23 625	23 825	20 125	24 133	24 300	24 324
Balance - surplus (shortfalf)	34 849	40.760	51393	19 469	37 876	37 876	37 876	23 802	14 643	6 848
Asset menanement	Spanne di	1,000	578.30	195150	1000	Vicinia	1100	Version.	970.5	1 plant
Assocragister euronery (WDV)	303 558	317 188	331 875	346 406	347 787	347 787	347 787	358 465	386 366	371 962
Depreciation	9 285	7 474	9 801	9 329	10 389	10 389	19310	11.419	11 577	11.973
Renewal and Upgrading of Enising Assets Repairs and Maintenance	12 737	16 658	19 596	12 446 20 541	12 729	12 729	12 729	12 984	13 (61	14 212
	12 197	16 006	19 099	20.541	19 063	19 053	18.542	23 003	25 162	26 359
Ene services Cost of Free Besic Services provides	7.418	8.344	9 876	12 109	12 473	43.630	Townson.	13 939	7.5	
Forverue cost of the services provided	3 162	3795	3 685	3 406	3.788	12.473 3.788	13 939	13 939	14 052	15 339
Households below minimum service level	3 792	3 180	3 000	0.400	3768	1 /81	4 403	4 403	4 336	4 640
	100		TAAT	11100	6.0 (2.5)			74.	1 1 1 1 1 1 K	150 (150 (150))
			0.00	100	+			4 1 0 1 C T 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	and the second second	
Water	- 3	- 5	12	- 1			-	-		
	= =		-	-	-		-	=	-	



#### Explanatory notes to Table A1 - Budget Summary

- Table A1 is a budget summary and provides a concise overview of the municipality's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow and MFMA funding compliance).
- The table provides an overview of the amounts for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.
- Financial management reforms emphasize the importance of how the municipal budget is being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget.

The Budget Summary provides the key information in this regard:

 The operating surplus/deficit (after Total Expenditure) is supposed to be positive over the MTREF.

b. Capital expenditure is balanced by capital funding sources, of which:

i. Transfers recognised is reflected on the Financial Performance Budget;

ii. Borrowing is incorporated in the net cash from financing in the Cash Flow

Budget;

iii. Internally generated funds are supposed to be financed from a combination of the current operating surplus and accumulated cash-backed surpluses from previous years. The municipality's cash flow should remain positive. The cash flow is indicating that there are limited cash resources available to fund the Capital Budget and that the municipality is dependent on borrowing and Government Grants and Subsidies to finance future capital needs; and

iv. This scenario will remain a reality unless council embarked on a process on building cash reserves which will have a direct impact on future tariffs and taxes

to be levied.



Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

WC034 Swellendam - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2916/17	2017/18	2018/19	Cui	ment Year 2019/20		2020/21 Medium To	rm Revenue & Expen	diture Framework
R thousand	1	Audited Outcome	Audited Curcome	Audited Culcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year+1 2021/22	Budget Year +2 2022/23
Revenue - Functional		THE OTHER								
Governance and administration		69 399	87 048	75 563	94 966	96 291	96 291	100 409	105 394	112 334
Executive and council		61 573	26 724	29 431	33 274	33749	33 749	36 018	38 037	40.93
Finance and administration		7 826	80 325	46 132	61 692	62 542	62 542	64 391	67 357	7140
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		44 124	52 248	67 564	70 705	82 381	82 381	70 544	62 178	83.05
Community and social services		7 664	5 409	5 895	9 163	10 431	10 431	10 644	7 143	7.40
Sport and recreation		820	1 236	933	1110	1110	1110	1 025	1 110	120
Public safely		36 639	40.577	59 114	53 033	50 069	50 059	50 575	52 004	53 45
Housing		-	5 027	1622	7 400	20 771	20 771	8 300	1920	2100
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		14 257	981	1 2 2 9	1076	1026	1026	1093	1 166	124
Planning and development	- 1	1,006	898	1 178	1017	967	967	1035	1 108	1 18
Road transport		13 261	53	52	58	58	58	58	59	5
Environmental protection		_	-	-	-	-			120	
Trading services		103 014	107 382	115 225	130 407	132 643	132 643	141 746	154 326	163 92
Energy sources		68 955	71926	75 929	89 704	89 774	89774	92797	102 184	107 00
Water management	3 3	13 649	13774	15 385	17 394	17.854	17 854	20 284	20 852	22 38
Waste water management		12 454	13.594	14 387	14 835	15 226	16 226	18 249	18.852	20 19
Waste management	- 4 - 3	7 937	8 0 9 8	8514	8 473	8 789	8 789	10 416	12 427	14 33
Other		_	-					4.10	-	
Total Revenue - Functional	2	230 794	247 459	259 581	297 154	312 341	312 341	313 792	323 064	360 56
Expenditure - Functional		100					STATE OF STA		O CHARLETT OF BY	674 HTT (FIRESA)
Governance and administration		54 517	66 175	57 054	88 250	89 004	89 004	89 573	92 640	98 27
Executive and council	3 3	24 331	29 033	18 450	28 962	29710	29.710	29 908	30 436	31.79
Finance and administration		30 125	36 191	37 291	57 834	57 795	57 795	57 812	60 225	6436
Internal audit			951	1 312	1453	1 450	1 498	1 553	1979	211
Community and public safety		49 427	64 157	69 620	66 578	75 762	75 762	69 479	64 254	85 19
Community and social services		11.786	8601	9.854	7 226	7 359	7 399	8 519	8 170	8 48
Sport and recreation	1 3	7619	8757	9464	11 832	11748	11.748	11.944	12 829	1367
Public salely	3	30 022	40 112	46 767	38 225	38 392	38 392	38 677	39 155	39 70
Housing			6 587	3 3 3 3 5	9 294	18 223	18 223	10 339	4059	23 33
Health					- 3,467		10 120	19-200	1425	20.00
Economic and environmental services		21 321	16 354	20 436	22 499	24 195	24 195	23 638	25 419	26 98
Planning and development		2571	2931	3 953	5 267	5219	5219	5338	5668	604
Road tansport		18.751	13.423	15 053	17 212	18 976	18 976	16 299	19 753	20 94
Erwironmental protection	-4	10741	~ 125	15 300	11.412	10 31 0	10 270	10 223	12120	20 74
Trading services		89 135	91 973	97 738	120 460	124 378	124 378	139 792	148 883	158 86.
Energy sources		50 651	62 221	67 284	82 353	87 996	52 996	88 324	94 299	101 31
Visiter management		9 639	10 633	9.821	11 277	13 032	13 032	18 624	17 652	18 50
Waste water management		8 225	12 055	13514	17 233	18 016	18016	18 404	19 540	20 46
		10 620	6 054	7 119	9 588	10 335	10 335	16 440	(0.00)	07563
Wash management Other	4	1 605	788	1 191	1271	871	871	410	17 393 430	18 39 45
Total Expenditure - Functional	3	216 005	238 345	245 438	299 057	314.210	314 210	322 891	331 625	369 76
Surplus(Deficit) for the year	0	14 783	9 3 1 4	13 944	(1984)	(1 869)	(1 869)	19 099)	(8 561)	(9 20



# Explanatory notes to Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

 Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms if each of these functional areas which enables the National Treasury to compile 'whole of government' reports.

2. Note the Total Revenue on this table includes capital revenue (Transfers recognized - capital)

and therefore does not balance to the operating revenue shown on Table A4.

3. Note that as a general principle the revenues for the trading services should exceed their

expenditures.

 Other functions that show a deficit between revenue and expenditure are being financed from rates revenues and other revenue sources reflected under executive and council as well as finance and administration.



Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

WC034 Swellendam - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vate Description	Ref	2016/17	2017/18	2018/19	Cur	rent Year 2019/2	1	2020/21 Medium Te	rm Revenue & Expen	diture Framework
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year+1 2921/22	Budget Year +2 2022/23
Revenue by Vote	1						TWOMONO			
Vote 1 - Municipal Manager		802	83	₽	379	791	791	400		/+
Vole 2 - Corporate Services		62 048	27 922	30 821	33 923	34 171	34 171	36 664	39 156	42 129
Vote 3 - Financial Services		7 566	43 024	45914	48 089	48 691	48 691	50 620	54741	58 309
Vola 4 - Engineers Services		108 327	116 294	120 104	135 549	137 470	137 470	145 096	154 508	162 673
Vole 5 - Community Services		51943	60 337	61 969	78 606	90 458	90 458	80 292	73 747	96 646
Vote 6 - Community Services Continued		113	1	767	608	750	759	719	912	808
Total Revenue by Vote	2	230 794	247 659	259 581	297 154	312 341	312 341	313 792	323 064	360 563
Expenditure by Vote to be appropriated	1									
Vote 1 - Municipal Manager		7 076	5069	6 584	8 935	8 8 16	8816	8 885	8 606	9 128
Vote 2 - Corporate Services		30 281	35706	30 281	40 255	40 932	40 932	41942	44 054	46 352
Vote 3 - Financial Services		21 338	21 632	24 411	28 873	29 (66	29 058	29 997	32 750	35 050
Vote 4 - Engineers Services		97 288	101 018	109 187	134 750	139 204	139 204	145 197	153 906	164 227
Vote 5 - Community Services		59 852	74 729	73517	78 405	88 078	58 07B	87 871	83714	905 975
Vote 6 - Community Services Continued		194	172	1699	7 839	8 124	8 124	7998	8 595	9 036
Total Expenditure by Vote	2	216 405	238 345	245 638	299 057	314 210	314 210	122 891	331 625	369 768
Surplusi(Deficit) for the year	2	14 789	9314	13 944	(1904)	(1869)	(1 889)	(9 199)	(8 561)	19 205

# Explanatory notes to Table A3 - Budgeted Financial Performance (revenue and expenditure by vote)

 Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the municipality. This means it is possible to present the operating surplus or deficit of a vote.

2. This is the level at which council will approve the budget in terms of Section 24(2)(c)(iii) of the

MFMA.



## Table A4 - Budgeted Financial Performance (revenue and expenditure)

WC034 Swellendam - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2016/17	2017/18	2018/19		Carrent Yes	ar 2019/28		2828121 Medium	Term Revenue & Er Framowork	penditure
R thousand	1	Audited Outcome	Ausited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-sudit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 202021
Revenue By Source											A Division
Properly rates	2	32 511	35 122	37 492	47 468	40 068	41168	41 033	42 117	45 440	48 520
Service charges - electricity revenue	2	66 812	69 519	74 670	15 622	35 662	35 662	15 662	90 711	97 107	103 348
Service charges - water revenue	2	13.595	13 660	15 395	17 394	17 394	17 394	17 334	19 124	20 662	22 111
Service charges - sanitation revenue	2	12 442	13 430	14 335	16 792	16 168	16 168	15 163	18 187	18 767	20 125
Service charges - refuse revenue	1	7 521	3 (48	8514	1 473	8 789	£ 789	1 789	10 418	242	14 325
Rental of bolivies and equipment		1 267	673	742	621	691	691	631	732	776	822
		3 536	4164	5 033	4165	4966	1966	4 991	4715	5 475	5748
Interest earned - external investments		TOTAL	2,000	991	1100	1200	1200	1200	1 260	1323	1 389
Interest earned - outstanding disblors		1 729	1251	301	100	100	1200	, 120	100	7	1
Dividence received				40.000	-	11.004	mar.	10.014	47.558	48300	49 574
Fines, penallies and briefs	1	30 048	37 583	42,356	48.514	45.514	45 514	45 514	451.3		70.000
Loonces and permit		540	1270	1/61	1355	1372	1372	1372	140	1513	1 585
Agency services		1664	1854	2 102	1917	1980	1901	1 990	2 182	2 291	2411
Transfers and subsidies	1	35 (65	40 267	2E 859	52 435	62.406	52.406	82.435	56 272	49 876	71 878
Other revenue	2	\$ 150	1 228	3 072	4 054	4174	4174	4.174	3 (58	3 178	3 383
Girs		1 038	-	- 9	1000	1000	1001	1 020	1 500	1000	148
Total Revenue Jeschuding capital transfers and contributions)		215 662	230 168	246 231	261 932	251 404	251 404	291 414	297 668	301 364	34T 211
Esperatiture By Tape											
Employee related costs	2	75 140	80 915	85 604	106 343	108 735	116 735	106.735	115 621	121 (67	129 345
Renureration olcouroilors		4379	4964	5 103	5 594	5.637	5637	5/637	6 638	603	6 455
Det limpairment	3	22 619	34772	15 302	34 738	36 921	36921	36 921	36 921	36 921	36 921
Deprecation & asset impairment	2	3 285	7.474	0.801	9 323 6 525	10 339	10 389 6 525	10:389 6:525	11 619 6 097 c	11 577 6 901	11 978 5 758
Finance charges	2	9145 91442	\$ 636 51 602	5-801 55-676	67 285	6 525 57 286	67 286	67 235	72733	77 646	63-671
Bulk purchases Other materials	6	7) 62	17 470	25 474	21 577	14.437	14-437	14.437	13 232	14562	15 893
Contracted services	, ,		12 704	13 207	24 091	19 795	35 795	26 735	35758	30 494	51 103
Transfers and subsities		1484	1297	1700	2612	360	360	350	160	274	289
Charagentiare	4,5	43 509	19 178	12 939	19:567	24 125	24 125	24 125	25.212	26 729	28 345
Lones		2	345		-	-	-	-	+	-	-
Total Expenditure		215 005	738 345	245 638	259 057	214 210	314.210	314 210	322 451	331 625	269 763
Surplus/(Delicit)		546	(8 177)	593	(17 125)	(22 806)	(22 806)	(22 806)	(25 227)	(23 262)	(22 557
Transfers and subsidies - capital (increasity allocations) (National / Provincial and District)		14 242	17 491	12 350	15 222	20 987	20 937	21 937	16:124	14 790	13 362
Transfers are subodies - ceptal (monetry abosalons) (Maional (Proximos) Department (Agencies, Households, Man-profi Instituters, Private Enterprises, Public Corporation, Higher Educational Instituters)	1	_									-
Transfers and subsidies - (cods) (in-dind - all)				1	2	-	-		15.7	-	2
Surplus((Daficit)) after capital transfers & contributions		14789	9 3 1 4	13 944	11 904	(0 8664)	(1 850)	(1 869)	(\$ 099)	(8.561)	(9 285
Teselon		1	4	-			-		-	-	-
Surplus/(Deficit) after taxation		14785	9314	13 544	12 20-4	(1 865)	(1 969)	(1 886)	(3 (99)	(8 561)	(9.245)
Altituble binnariles		44.70	0.164	13 544	15 50.00	(1 868)	(1.865)	(1 869)	(3 099)	(8 561)	(9-205)
Serplusi(Deficif) attributable to municipality Share of surplus' (defoil) of associate	1	14 789	9 114	10 244	(1 504)	(1 445)	(1 991)	(1 464)	19 0000	la neil	(2.244)
Sarphus(Daficif) for the year	-	14 789	9114	13 944	(0.504)	(1 955)	(1 368)	(1.869)	(9.056)	(8 581)	(9.205)



# Explanatory notes to Table A4 - Budgeted Financial Performance (revenue and expenditure)

- 1. Total revenue amounts to R297.668 million for 2020/21.
- Revenue to be generated from property rates is R42.117 million in the 2020/21 financial year which represents 14.15% of the operating revenue base of the municipality and therefore remains a significant funding source for the municipality.
- Service charges relating to electricity, water, sanitation and refuse removal constitutes the largest component of the revenue basket of the municipality totaling to R138.339 million for the 2020/21 financial year and reflecting 46.47% of the total revenue base.
- Fines, penalties and forfeits also significantly contributes to the revenue basket totaling to R47.055 million for the 2020/21 financial year and reflecting 15.81% of the total revenue base.
- 5. Transfers of operating grants recognised, includes the local government equitable share and other operating grants received from national and provincial government. This revenue only realising after preset conditions were met. It needs to be noted that the transfers recognised fluctuates due to the nature of expenses in the provincial housing grant.
- More detail regarding the employee related cost and the remuneration of councillors are provided in Section 11 of this report.
- More emphasis will be placed on the debt impairment; depreciation charges and the finance charges in Section 10 – Budget Funding.
- Employee related costs and bulk purchases are the main cost drivers within the municipality
  and alternative operational efficiencies will have to be identified and instituted to reduce the
  impact of wage and bulk tariff increases in future years.



# Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

WC034 Swellendam - Table A5 Budgeted Capital Expanditure by vote, functional classification and funding

Vote Description	Rel	2016/17	2017/18	2016/19	22.00	Current Ye.		10		m Term Revenue Framework	
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2029/21	01 2021/22	Budget Year +2 7522/23
Capital expenditure - Vote	135	10-		- 1 - 52		A HISSTA					1200
Multi-veer expenditure to be appropriated	2		1			1				140 110	
Votr 1 - Managel Manager		-		-	-	7	7		*	-	
Vote 2 - Corporate Services		+5	-	+	*	-	7	1000		-	
Vota 3 - Financial Services		4	- 1		100		100		+		
Vote 4 - Engineer's Scryloss		7.0	170	11 006	12 470	12 470	12 471	12 470	1		
Vata 5 - Community Services		23	1.0	7	2 809	3 178	3.475	8478		1	
Vate 6 - Community Services Continued	. 3	-		-	7	7		105	- 1		
Veb 7 - NAME OF VOTE 7)	1 2	58	-	#				- 3	822		
Voli 8 - [NAME OF VOTE 8]		- 4	- 1	-	-		**		-	-	
Voli 9 - [NAME OF VOTE 9]	1 3	- 1	7.1		0.00	3 (7)	T)	- 5		100	
Vota 10 - [NAME OF VOTE 10]	1 0	7	-	*		7					- 0
Voti 11 - [RAME OF VOTE 11]	1 7	7.1		*		-	***	104	- 3		
Vote 12 - [NAME OF VOTE 12]	1 2	-	-	-	-	-	-		7		
Vols 13 - [NAME OF VOTE 13]	1 3	. 7		- 7	37.0		-	200	-	-	
Voli 14 - [NAME OF WOTE 14]		7.1		-	-	1	-	7.7	-		
Volume 15 - [NAME OF VOTE 15]	3			-	-		TO STATE OF	1.17		-	-
Capital multi-year expenditure sub-total	7	-	-	11 066	15 078	15 948	18 948	10 941	-	11.5	
Single-year expenditure to be appropriated	2				1				100		
Vols 1 - Municipal Manager		100	- 1	1 2	-	2	200 -	1772	38	-	-
Vols 2 - Corporate Services		374	45	1 234	106	100	100	1 107	163	269	B.
Vota 3 - Francial Services		375	2.476	1 200	950	850	950	961	1 180	1.740	560
Voti 4 - Engineers Services		10 339	18 970	3 203	4.091	4506	4 508	4509	16 586	17 102	15 672
Vob 5 - Community Services	1	3758	4 301	201	334	4770	4.770	4570	4 904	83	550
Vols 6 - Community Services Continued	1	0,50		-	-	-			244	-	
Vola 7 - [NAME OF VOTE 7]	1 3					-		1 2	2	25	-
Veh 8 - [NAME OF WOTE 8]		20	12.0			4 5	- 3	1		1	
		1				2					
Vob 9 - [NAME OF VOTE 9] Vob 10 - [NAME OF VOTE 10]	1			-				-			
	1		201	21		E # E		11	1		_
Veb 11 - (KAME OF VOTE 11)						141					12 12 -
Veil 12 - [KAME OF VOTE 12]				- 51		1 - 8	161	-		1 1	
Vea 13 - [KAME OF VOTE 13]	7	5	7.0	-		3 1 3 1					
Vote 14 - [KAME OF VOTE 14]		TH - 50	1.0	*		7.1		-			
Voti 15 - [NAME OF VOTE 15]	1 36		-	5919	5 (90)	16 326	10 325	10 326	22 124	19 200	17 850
Capital single-year expenditure sub-total Total Capital Expenditure - Vete	-	14 876	20 863	16 983	20 558	26 276	26 274	26 274	22 124	19 200	17 452
		10010		14.00					1		
Capital Espenditure - Functional			1	10.00	1000	5.00	73.22	1,212	1000	1000	10.00
Governance and administration	1	749	3 619	2 431	1 161	1326	1378	1128	1 181	2 005	1 630
Executive and council		71		1 234	6	5		- 6	36	100	100
Finance and administration		.#.	3819	1 200	1 175	1 323	1321	(223	1343	2005	1630
Internal reals		676	-	- 7	and the		The second	0.20	7.7	7	1.7
Community and public safety		3786	4 364	281	2 543	8.248	8 248	8 148	5 148	93	- 514
Community and social services		1255	657	291	2729	3 598	3.593	3 590	3722	1007	-
Sportandirecreekon		2 633	3707	*	193	193	193	193	1415	BS	550
Public safety	1	40	199	Here I was	21	11		- 11	10	7	-
Housing		7.0	-	-		4 445	4 446	4.446	-	-	-
Health		-		- 4		+		4	7.	2	
Economic and environmental services	1	4 (35	7 334	4 183	6 125	6 001	6 863	8388	6 372	7 199	7.087
Planning and development	1	. 無	35.	*	35	27	27	27			
Road transport		9 189	7 334	4 163	0.095	6 882	6 860	6 992	6 972	7 193	7 067
Environmental protection		-	1	SOUTH TO	-	+			- J.	-	
Trading services	1	1100	5.506	11 985	10 318	9 810	9 810	9018	87,25	9 903	8 565
Energy sources		237	201	2 215	3 439	2 609	2800	2 803	1749	4 341	2 600
Water management		919	4737	5874	5 064	8 194	8194	6 194	6 684	6416	5 626
Waste water management	1	- A	512	1996	1 207	1 007	1007	1007	291	140	150
Waste management	14			100 -	-	-		110			1.0
Other		-	-	-1	-		100			-	-
Total Capital Expenditure - Functional	3	14 876	20 863	16 985	20 531	26 274	26 274	26 274	22 124	19 200	17 452
Funded by:	anni y	7	ATTENDED TO				- 1H1 FT. (14)				
Natoral Government	1	12 644	12 654	11 860	12 470	12 470	12,471	12 470	11 068	14 700	13/352
Provincial Government		1 589	4 364	2	2.752	8 457	8.467	8 467	4565	1	-
District Municipality	5	10.00	100	-	1992	-		100		-	Z
Transbers and subsidies - capital (morellary allocations) (Mational) Provincial Departmental Agencies, Households, Non-profit Institutions, Provide Enlarge Sea, Public Corporations, Higher Educational Institution		-				ASIZ SE					
Transfers recognised - capital	4	14242	17 017	11 550	15 222	25 337	20 937	20 937	16.124	14700	13 352
Barrowing	8			111111111111111111111111111111111111111	1000	_					
Internally generated funds		634	3 845	5 435	5 337	5 337	5 337	5 337	8 000	4 500	4 501
Total Capital Funding		14 576	20 863	16.985	20 559	26 274	26 274	16 174	22 124	19 200	17 852

2020 -05- 28

# Explanatory notes to Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

- Table A5 is a breakdown of the capital program in relation to capital expenditure by municipal
  vote (multi-year and single-year appropriations), capital expenditure by standard classification
  and the funding sources necessary to fund the capital budget, including information on capital
  transfers from national and provincial departments.
- The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations.
- 3. Unlike multi-year capital appropriations which normally would result in work-in-progress at the end of a financial year, single-year appropriations relate to expenditure that will incur in the specific budget year such as the procurement of vehicles and specialised tools and equipment. The budget appropriations for the two outer years are indicative allocations based on the inputs of departments and will be reviewed on an annual basis to assess the relevance of the expenditure in relation to the strategic objectives and service delivery imperatives of the municipality. For the purpose of funding assessment of the MTREF, these appropriations have been included, but no commitments will be incurred against single-year appropriations for the two outer-years.
- 4. The capital program is funded from own funding and government grants and transfers. As mentioned previously the funding source of new borrowings is a remaining problem and the municipality is dependent on the bank sector and the risk assessment process to raise future loans.
- 5. For 2020/21 capital transfers from national and provincial government amounts to R16.124 million.



Table A6 -Budgeted Financial Position

Cescription	Ref	2016/17	2817/18	2013/19		Current Yea	r 2019/20		2620/21 Nedium Te	m Revenue & Expor	diture Framework
Rithossand		Audited Outcome	Audited Cutoame	Audited Outcome	Criginal Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
ASSETS									100		
Current pasets		245000	10,300		22422	0.000		44 440	10.00	50.315	14.1%
Cash		60 791	65 396	74 245	27 853	£1702	61712	E1 702	47942	38 343	11172
Call investment deposits	1	1 2		700			5.412	142	7 100	5172	3 333
Consumer decitors	1	1528	8 129	9 113	8 932	9 137		11 369	11 388	11 319	11369
Offer debrors		18 159	11 136	14 205	12779	11645	11 339	A 1777	11 313		1100
Currentportan of larg-term receivables	1	38	42.000	100	40.004	3742	3717	3747	3772	3 874	4000
Invertory	1	11 157	10-432 95-093	3 558 181 821	10 274 59 838	86 231	86 221	86 231	70 135	59 258	49 912
Total current assets	-	56 672	80.001	161 021	29 936	60 231	00 221	00 231	10 140	37130	
Non current assets											
Long-term receivables			-		-	7.					
Investments		-	-		- 7	7.7				000	40.345
Investment property		25 211	25 171	17 190	24 886	17 (5)	17 062	17 092	16 999	16 907	16 3 15
Investment in Associate		-	-		-	-	-		200.014	0.07774	354770
Properly, plant and equipment	3	277 122	291 680	314 ((6	316 518	330 068	330 068	330 066	340.941	343.731	309 (7)
Biological				- 1	-	-				4	
Intangible		425	435	506	586	430	430	430	353	279	207
Oher non-current assets		5 388	5113	196	4416	196	171	.171	171	171	171 371 863
Total non purrent assets		333 956	322 102	331 902	34i 405	347 787	347 760	347 TEO	158 465	361 (68	421 174
TOTAL ASSETS		407 626	417 394	433 723	40i 244	434 018	433 991	433 991	421 600	425 346	42) 874
LIABILITIES											
Current Babilities								+ 110			
Bank overdraft	1	-	-	12				-			
Borrowing	1	2.430	3 078	3414	2 276	2 827	3741	3741	2.784	1026	3148
Consumer deposits		2001	2245	2514	2,570	2715	1715	2715	1925	1 159	3412
Trade and other payables	1	11 685	28 826	31 472	24(61	29 896	23 896	29 656	28 403	25 963	25 134
Provisions		24 996	27 454	10 675	21 508	13 569	11 559	13 569	15 665	19.973	23 524 55 H 8
Total current liabilities		43 082	81603	41 074	57 385	43 009	49 923	49 923	53 778	53 148	30 810
Non current Babilities											100
Borrowing		11 060	31539	28 523	24664	24 426	24 782	24.762	21966	18 972	15 524
Provisions .		51882	51923	69 442	55 877	74 767	74767	74.7ET	3) 4(4	35 368	92 575
Total non current liabilities		11 932	85 863	97 965	81541	99 193	11 549	99 549	102 403	105 340	106 303
TOTAL LIABILITIES		147 014	147 466	146 039	131 925	148 202	143 472	149 472	153 180	153 488	164 221
KETASSETS	5	251 614	268 928	287 685	267 318	285 815	284 519	284 519	275 420	263 858	257 453
COMMUNITY WEALTH/EQUITY									*		
Accumulated Surplus (Cello)		245.945	257.819	276 290	264 678	274 421	273 124	273 124	264 (05	255 463	246 258
Reserves	1	12 869	12109	11396	2 840	11 395	11 396	11 355	11 355	11 355	11 395
TOTAL COMMUNITY WEALTH/EQUITY	1	261 614	261 928	287 685	267 318	285 815	284 519	284 519	275 424	266 858	257 653



#### Explanatory notes to Table A6 - Budgeted Financial Position

- Table A6 is consistent with international standards of General Recognized Accounting Practices (GRAP) and assists councillors and management to understand the impact of the budget on the statement of financial position.
- This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international standard which presents assets less liabilities as the accounted Community Wealth. The order of items within each group, illustrates its liquidity; i.e. assets readily converted to cash or liabilities immediately required to be transformed in cash.
- 3. Table A6 is supported by an extensive table of notes (Table SA3) providing a detailed analysis of the major components of a number of items, including:
  - · Call investments deposits;
  - · Consumer debtors:
  - · Property, plant and equipment;
  - · Trade and other payables;
  - · Provisions non-current;
  - · Changes in net assets; and
  - Reserves
- 4. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.
- 5. Any movement on the budgeted financial performance or the capital budget will inevitably impact on the budgeted financial position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption should inform the budget appropriation for debt impairment which in turn would impact on the provision for bad debt. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition the funding compliance assessment is informed directly by forecasting the statement of financial position.



Table A7 - Budgeted Cash Flow Statement

WC034 Swellendam - Table A7 Budgeted Cash Flows

Description	Ref	2016/17	2017/18	2018/19		Current Yea	er 2019(20		2020/21 Nedius	n Term Revenue Framework	& Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budgel Year +2 2022/23
CASH FLOW FROM OPERATING ACTIVITIES	11 1 1 1				77						
Receipts					1000				44.000	um	47.648
Properly rates		32 933	36 061	37 239	31 635	39 286	39 286	39 286 125 453	41 275 135 572	44 531 146 200	157 583
Service charges		100 419	97 713	110 523	123 839 25 416	125 453 22 731	125 453 22 731	22 731	23 465	25 067	26 775
Other revenue	100	8704	23 533	18 502	52.495	62 406	62 406	62 406	55 272	49 876	71 878
Transfers and Subsidies - Operational		43 140	34.465 17.461	42 526 12 127	15 222	20 537	20 937	20 937	16 124	14 700	13 352
Transfers and Subsidies - Capitel		14242 5264	5.177	5886	5 276	6142	6 142	6142	5975	6799	7 138
Interest		9204	5.177	3 500	2210	0 142	2 142	0.142	5315	9730	- 100
Dividence .		15	7.	13		70			Contract S		
Payments Supplemental construction		(165 012)	(150-566)	(195 257)	(241 712)	(256 484)	(258 484)	(256 484	(264 101)	(272.464)	(309 846)
Suppliers and emptyees Finance changes		(6 177)	(6 636)	(2 928)	15 5481	(3 598)	[3 598]	(1596)		(2 633)	
Transfers and Grants	4	(1586)	(1.297)	(1700)	(2.502)	(580)	(350)	(36)	000000	(274)	(289)
NET CASH FROMIJUSED) OPERATING ACTIVITIES		31497	25 917	27 798	12 118	16 513	16 513	18 513		11 750	11 854
CASH FLOWS FROM INVESTING ACTIVITIES										113	
Receipts	1 3										
Proceeds on disposal of PPE		1448	117	313	1 000	1000	1000	1000	1 500	1000	1 000
Gegreage (ingresse) in con-current receivables		-		_	1,40	2	E 124		-	-	-
Degresse (ingresse) in non-current investments		-		12	1 (4)	+		-	164 54	-	
Payments						100					
Capital assets		(14790)	(19 458)	(15.745)	(20 559)	(28 274)	(26 274)	(26.274	-	(19 200)	-
NET CASH FROM (USED) INVESTING ACTIVITIES		[13 343]	(19.341)	[15:437]	(19 559)	(25 274)	(25 274)	125 274	(20 624)	[18 200]	(16 852
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											(H. 19)
Shortlern loans		1.0		-	7.	7		-	-	-	-
Borrowing ting territoring	1	-			-	-	-		7.	- 5	- 2
Increase (decrease) in consumer deposits		112	244	269	190	201	201	201	210	234	253
Payments	11.00	0.02.0	(2.215)	[3 082]	(4109)	(4.683)	(4 563)	(463)	(3.741)	(2784)	(3 126)
Repayment of borrowing NET CASH FROM (USED) FINANCING ACTIVITIES		(3034)	(1971)	12813	(3 849)	(4 482)	(4 482)	(4.432	The second second	(2.550)	(2174
				9 549	- A STATE OF THE S	(13.240)	(13 244)	(13.244	1,000	19 00m	(7771)
METINCREASE (DECREASE) IN CASH HELD		15 233	4 605 60 791	85 398	(11 296)	74 945	74 945	74945	10000	47 942	38 943
Cashbash equivalents at the year begin: Cashbash equivalents at the year end:	2 2	36 434 51 667	65 396	74 945	27 653	61702	81 702	61702	4 1005/0007	38 943	31 172

### Explanatory notes to Table A7 - Budgeted Cash Flow Statement

- The budgeted cash flow statement is the first measurement in determining if the budget is funded. It shows the expected level of cash in-flows versus cash out-flows that is likely to result from the implementation of the budget. The net effect of budget (both capital & operational) is represented in the net increase or decrease in cash and cash equivalents.
- Table A7 is supported by an extensive table (Table SA30) that provides a breakdown per month as well as providing a detailed analysis of the major sources of receipts and expenditure.



#### Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

WC034 Swellendam - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2016/17	2017/18	2018/19		Current Yea	r 2019/20		2020/21 Medius	n Term Revenue Framework	& Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Cash and investments available										1	
Cash/cash equivalents at the year end	1	51 667	£5 396	74 945	27 853	61702	61702	61 702	47 942	38 943	31 172
Other current investments > 90 days		9 124	(0)	0	-	0	0	0	+		-
Non ourrent assets - Investments	1	-	-	-	-	-	-	-	-	-	
Cash and investments available:		60 791	65 396	74 945	27 853	61702	61 702	61 702	47 942	28 943	31 172
Application of cash and investments									in the same		
Unspenit conditional transfers		11 505		(52)	836	124	124	124	124	124	124
Unspentborrowing		-		-	-	_	-		-	- 2	
Statutory requirements	2	-	-	-	-	-		4	-	24	
Other working capital requirements	3	768	12 507	12 209	4909	12307	12 307	12 307	12.615	12782	12 806
Other provisions			-		-			10-0	-	-	9-
Long term investments committed	4		1111	-	-	-		-		-	
Reserves to be backed by cash/investments	5	13 669	12 109	11 395	2640	11 355	11 396	11 395	11 385	11 395	11396
Total Application of cash and investments:		25 942	24 616	23 552	8 385	23 825	23 825	23 825	24 133	24 300	24 324
Surplus(shortfall)		34 849	40 780	51 393	19.469	37 876	37 876	37 874	23 849	14 643	

# Explanatory notes to Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

- The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of the MFMA circular 42 – Funding a Municipal Budget.
- In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
- The outcome of this exercise would either be a surplus or a deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded".



### Table A9 - Asset Management

WC034 Swellendam - Table A9 Asset Management

Description	Ref	2016/17	2017/18	2018119	9.555/10.055/20	Current Year 20150	10	2020/21 Wedlum Te	ит Виличи & Егрог	diture Francevork
Rithousand		Audited Oulcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budgel Year+2 2002/23
APITAL EXPENSITURE			V. 35.05	90.00	54852	Sent	1000		1000	5 100
Total Hew Assets	1.1	14 876	20 853	16 565	8 113	13 145	13 545	£ 146	5 239	3540
Pouds Inhashuttare		4345	7 234	7 153	-	5		400	200	210
Storm water fritastructure	15.	1.5		22.0	2.00				1739	
Elestrical Infractions have	60	230	291	1728	3 (3)	2 523	2603	1367	1130	1
Water Supply Inflest scarce	100	919	4737	7.	551	E87	667	136/		
San Radon / others bucture		1	512	11	-	7	l 0		0	100
Solid Words Indiachustwa	- 10	4 601			- 2	2			2	12
Raffichathetive	180	-	1 -	2		9		323	3	
Coaste Afrestracture	18		1 5	II S					S	
Information and Communication Infrastructure Infrastructure	100	10 235	12 869	23/2	1969	1300	13%	1757	1 333	211
	- 1	1255			2 522		3 796	4 166	50	9
Company Facilities	18	2533	3707	2			2	4)	2	
Sportant Repressor Facilities		3755	4 364	-	1922	1 792	2 792	4 123	53	
Community Assets Heritage Assets		1 -	1.2	2	200		1000	-		4
Revenue Generating			2	2		200	2		-	-
Hon-revenue Generating			1 2	2		2			-	-
Investment properties				-	200	0 1 N - 1 1 2	-	25000-0	75 VOOD 12 (SE)	-
Cperatoral Buildings	1		2	-	-	-	-	0.7	-	-
Howing		-	000-1-0	2			-	-		Company Com-
Other Assols		-	-	-	-	-	-		-	-
Biological or Cultivated Assets		-	_	-	2			-	-	-
Servitures	1	-	-	-		-		12	-	-
Licerces are Rights	1	12	73	296		- Thomas -	-		-	
Intangible Assets		12		255	-	-	-	-	-	-
Computer Equipment	1	-		-	300	900		1 213	1 400	140
Familiars and Office Equipment	100	303	2 943	317	237			224	435	221
Nachinery and Equipment	- 18	406	540	2 153	165			541	323	361
Transport Assets			354	E52	-	330		1 003	1 122	1 450
Land	10	71	-	4 445	-	4 446	4 446		-	-
Zeo's, Marine and Non-biological Animals	10	-	-	-	- 2	2	-	-	-	
Total Reserval of Edisting Assets	2				100	100	193	243	2 823	
Roads Infrashusiya	1	1 2	1 3	1			1 7		7.00	
States water Industriative	10	1 -	10 2	2	8		F 19		8	2
Sientical infrastructura		1 2				-		-	2 939	-
Water Supply Infrastructure		1 -			20	E 2	1 2	-	8 2	-
Santation Infrastructure	100				1100	500	120	-	-	-
Street Wheels his authorisis	16	1 62		2	1.00		-	-	2	-
Rallimashutare	10		-		-		£ 0	2.0	2	- 2
Constant Notice to the	100			2	- 2	1	-		·	
Industrial and Comment below Informative	10	1 22			12	2	1	-	-	_
Infragricus			-		133	153	167	8-3	2 635	
Community Facilities	10	-	1 2	2	23	-	1 =	10	-	-
Sport and Recreation Facilities	- 1		-	-			l -	-	2	2.2
Community Assets	- 1		-	-		-		145	-	-
Heritage Assets		-	-	-	-	-		-	-	
Reverse Severaling	0.	82	-	-	20		1 1	-	· 1	-
Non-revenue Generating	18		-	-	-	2	-		- 4	-
Investment properties	12	-	-		-	-				
Operational Existings	180	-		-	1 2			50)	200	-
Houng	1	-	-	-	25		-		-	
Other Assets	100			-	4		-	155	200	-
Biological or Cultivated Assets			-		7.5					-
Scryllades	13	1 10	-	-	7.0				10	
Licences and Rights	10	-		-			-	-	-	
Intengiale Assets	1	-	0.000	-	*			17		
Computer Equi premi				-		-	-	5.41		7.5
Familiare and Office Equipment	10				- 5		35	1		/ -
Machinery and Equipment	- 12		. 5	-	-	-	-	-	-	8.5
Transport Assets	- 1	-	7	-		-	7	1		
Lend	100		-2	-		7	1			
Zee's, Nurino and Non-biological Animals		-	-			-				-
Total Upgrading of Edition Assets	6		2	2	12 346	12 629		12744	11 153	14 212
Reads inharmoure	185		-	-	6 065	1.565	6.9%	5 617	5 (2)	5.627
Starn water Industricture		-		1 2	862	100	-	-		175
Electrical Infractions have	8	-		-	-	-		1739	-	2 605
Weller Scoolly Infrastructure		-	10 8	-	5 114	70.110	5 097	4.752	5 385	5 626
Sentation Advantages			F 5	2	1 107	907	907	290	140	150
Solid Weets Industrialized			-	-	-	-	-	9.5		774
Ralindashurian		-	2	-	-	-	-			2.0
Coaste/Afreshockee		-		-	-	9	-	-	9	-
Information and Communication Infrastructure	- 8	0.2		-			-	-		-
Infrastructura	1		-	-	12.316	12.599	12 510	12 333	11 103	14 212
Community Facilities	10	-	-	-		-	× ×			-
Spot and Repressor Facilities	1	82		-	-	-	-	-	+	



WC034	Swellendam -	Table A9	Asset	M anagement
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Description	Pal	2010/17	2017/10	2018/19	L. S	Current Year 2018/2		2020/21 Medium To	im Revieue & Esper	diture Framework
R thousand		Audited Outcome	Audited Outcome	Audited Cutcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1	Budget Year +2
CAPITAL EXPENDITURE								areaz)	2021/22	212221
Community Assets	-140	-				-		-	-	
Heritago Aasots			-		-	-	-	-	-	
Revenue Generating	1	-	-		74	2	2			
Non-reverse Generaling			+	-	-	-		Contract of the Contract of th	-	
Investment properties	98			-		-	-	-	-	
Operational Baildings	2410	-		-	30	30	30	345	-	74
Housing									7	
Other Assets	(3)	-		-	33	39	16	345	-	
Blological or Cultivated Assets		14111		-			*		-	
Servitarios	1		-	-		-	-	-	-	-
Licences and Rights	13.0						-		7.	
Intengible Assets Computer Equipment	1		-			1			-	
Furniture and Office Equipment	101									
Machinery and Equipment				7			-	140	-	
Transport Assets					1.5	1 3	- 1			
Laid	290	-				2	- 2	173	- 3	
Zeo's, Narine and Non-biological Animals	100						200			
			-	-		-	-		-	-
Total Casital Expenditure	4	14 976	20 662	16 965	22 559	26 274	26 274	22 124	19 200	17 80
Roads Inhashveture		4 145	7 334	7 163	5 095	6 585	6.555	6.017	5 827	68
Storm again follos/fuerbra	111	1.5	-			-	-	-		1133
Plechical infrastructure		23)	291	1735	3 435	2 649	2.609	1736	4348	29
Water Supply Infrastructure		319	4.727	-	5 684	5754	5794	E116	5 385	58
Sentation /sfreshootsre			512	- 11	1287	1007	1007	256	140	18
Solid Weste Infrastructure		4 931	5		-	-	1	+	-	
Rail Intrastructure		-	-		-	-	-	-	-	
Coastelictrestructure			-	**		-	-	-		314
Antonourian and Communication Infrastructure		-		-	-	-			-	
Infrastructure	988	10 295	12 880	8 9 12	16 405	16 005	16 335	14 166	15755	16.6
Contractly Facilities		1 255	687	-	2 502	3.790	3792	4 296	90	
Spot and Recreation Facilities		2 533	3.707		+	-	H	40	-	
Community Assets		3 788	6364	en en en en 20	2 922	2 702	3 732	4 338	51	
Herkage Assets		-	-	-	-	-		+	-	
Roverus Generaling		-		*	7			-	-	
Non-revenue Generaling			-		-	-	-	-		
invasireent properties						-	-		+	
Operational Suittings				*	36	30	30	445	200	
Housing	100	-	-	- 51		-	-	-	-	
Other Assets			1 (4)	-	30	30	.30	445	255	
Bislogical or Cultivated Assets		100	-			7.			-	
Servitudes	88	- 3	7					-		1
Licences and Rights		12	73	256	-	-	-	-		- 3
Intangible Assets		12	73	296	-		2.	100		- 55
Computer Equipment Furniture and Office Equipment		303	2043	-	800 237	800	800	1010	1.400	14
Machinery and Equipment		406	540	317		226 673	229	224	405	2
Transport Assets	2.0	4,0	564	2 160 852	165	300	673 300	941	123	31
Land	14	71		4 448		4.44	4446	1000	1 122	14
Zos's, Narise and Nos-biological Anistals				7.111		1 010	****			
TOTAL CAPITAL EXPENDITURE - Asset class		14 976	20 863	16 565	22 509	26 274	26 274	22 124	19 200	17 8
	100	2.0								
ASSET REGISTER SUVINARY - PPE (WOV)	5	303 558	317 183	331 675	349 405	247 787	347 767	358 465	366 366	371.9
Reads Infrastructura		85 354	93 129	17 101	89 802	88 732		63 413	66,968	70.4
Storp weller (chestructure		7 432		26 523	28 209	2 419		34 668	30 012	291
Elichisal hitrathysiya	- 1	17 444	23 159	49 250	26.776	25 387	25 357	28 969	32,006	33.4
Wider Supply Indiserracture		87441	42 59)	93 438	52 363	41 500			61 440	
Sanilafan AnhashusAre	+	13 168	63 386	4 201	10 183	89 283		69 565	67 532	
Solid Waste infrastructure		15	125		72	2 028	2 028	2:104	2,096	20
Raf inhadountura Capata/hitrashuchura			-			-	-	-		
		4 9			-	1.75				
Infrarouter and Communication Infrastructure Infrastructure		229 829	445.441	444	9	24	24	70.7		
		(0.000)	228 623	237 638	247 911	256 783		251 304	250 104	355 4
Community Assets	25	23 064	25 255	35 423	32 447	23 181	33 (61	45.676	45 384	450
Hertiage Assets		-	-	171	4 410	185	198	171	171	
Invastment properties	131	2 324	2 324	17 193	24 836	17 682	17 060	19 999	16 907	163
Other Assets	- 2	55 524	61 152	41 050	17 313	7 503	7 501	25 858	28 006	259
Biological or Gultivated Assets	- 6		-	22700	1.00	100	-			7
Intengible Assets	7	417	436	506	586	430	438	351	275	- 1
Computer Equipment		4.0	430		2 501	2 503	1508	3 123	1965	
Furniture and Office Equipment		2			4 934	4 128		2781	2 804	
Vashinary and Equipment		- 25			1916	2 435		1177	2078	18
Transport Assets					7 140	1 835	6 856	7 881	B 356	90
Land					4 446	22 (4)		7		
Zeo's, Marino and Mon-biological Ashmala					3.77		-			7
OTAL ASSET REGISTER SUNWARY - PPE (WDV)	- 5	303 558	1600	331 875	346 435	The second second	347.787	Maria Carlos Car	7.1	Access to the latest to the la

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Shellendam Municipality

WC034 Swellendam - Table A9 Asset Management

Description	Ref	2015/17	2317/13	2018/19		Current Year 20190	1	2001/21 Nedium Te	тт Кекегио & Ехрап	ditura Framework
Rithousand		Audited Oulcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Badgst	Full Year Forecast	Budget Year 2021/21	Budgel Year+1 2001/22	Budgel Year +2 2022/23
EXPENDITURE OTHER ITEMS	1	22 (02	24 122	25 356	25 870	25 452	29.452	24 422	36739	38 117
Desirectation	7	1285	7474	9801	1331	10 385	10389	11413	11577	11 373
Repairs and Maintenance by Asset Class	3	12 737	15 656	15596	20.541	19 063	19 063	22 003	25162	26 153
Resolve freshooting		1888	2211	2693	2876	34%	3453	3 254	3718	333
Slammeler infrestructure			EES	44	703	622	632	684	997	712
Electrical Virginizative		1366	1291	146	1739	1753	1753	1703	1345	210
Weley Supply infrestructure		818	2310	1006	1142	1354	1 354	1421	1 432	1567
Sandelico infrastructure		563	1 160	993	1385	14%	144	1367	1 532	1 572
Sald Waste Infrastructure		1050	1056	1310	- 2406	23)9	2333	E (82	6334	7234
Relinfestadure			-		-	-	-	-	-	=
Crestal turis structure		-							2	2
Information and Communication Infrastructure								_	-	-
Infrainclure		5734	8 693	7 653	10 257	13 552	16952	15 100	15 436	17248
Community Facilities		796	1247	153	363	121	921	945	1 255	507
Sport and Repression Facilities		23)	329	540	336	557	557	44	E12	644
Community Assats		555	1 575	Andrew Control of the last of	191	103	101	1429	1665	1590
Fertige Assets								- 5		
Revenue Generalino		0	196				- 1			- 2
Non-revenue Generating			-	174	333	295	286	301	315	331
		-	155		193	285	286	301	216	221
Investment properties Coerational Bulbings		171	526	35)	122	525	525	500	571	£07
		11	127				***			
Hasing Othe Assels		971	525	269	622	505	525	530	578	607
			-							-
Biological or Cultivated Assets				1					_	
Servindes .		1	-	-						
Literages and Rights		-	-				-		-	-
Intergible Assets		178	2500	2624	3 (21	1283	1283	390	1002	1114
Computer Equipment		74	33	10 00000	35	3)	91	129	135	143
Furniture and Office Equipment		452	541	1425	4232	446	1445	4651	5028	5 122
Wachiney and Equipment		2711	2536	1	4636	3	1 1 1	1	7365	7
Transport Assets				-			_	- 1		
Land				1 -	183					. 3
Zoo's, Varine and Work-biological Animals			-	-						
TOTAL EXPENDITURE OTHER ITEMS		2122	24130	25 398	29 370	29 452	23 452	34 422	36739	38 337
Renewal and upgrading of Existing Assats as % of total capes		0.0%	0.5%	10%	60.5%	在#	48,4%	58.7%	72,7%	73,6%
Renewal and approxing of Existing Assets as N of depreson		0.0%	4,5%	40%	733,4%	122,5%	122,5%	113,7%	120,6%	THEOS
R&Wasa Not PPE		4//%	5.7%	5,0%	5,5%	5,5%	5.8%	6,7%	7.2%	7,4%
Renewal and upgreating and R&M as a % of PPE		40%	5,5%	5,0%	100%	3,5%	5,0%	16.0%	11,0%	11,0%



#### Explanatory notes to Table A9 - Asset Management

- Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.
- 2. National Treasury has recommended that municipalities should allocate at least 40% of their capital budget to the renewal of existing assets and allocations to repairs and maintenance should be 8% of PPE. The municipality does not meet both of these recommendations, because as mentioned above the annual budget input process was absolutely cut to a level which is realistic and affordable, due to financial constraints.
- The table above provides an analysis between depreciation and operational repairs and maintenance over the MTREF and highlights the fact that the municipality's capital budget is excessive and will not address the maintenance backlog.

Shellendam Munisipality

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### Table A10 - Basic Service Delivery Measurement

WC034 Swellendam - Table A10 Basic service delivery measurement

	Description		Ref	201617	2017/18	2018119	Qu	ment Year 2019.	X	2001/21 Mediur	n Term Revenue Framework	& Expenditure
	ues:rpmi		l ma	Outcome	Outcome	Outcome	Original Burget	Adjusted Budget	Full Year Forecast	Budgel Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/20
Household service targets			1				10-1				- 0	
Water.					190							
Piged water inside dwelling				12.571	12 858	12 867	12 887	12887	12.900	12561	12963	12 935
Piped water inside yard (but not in dwelling)				-	-	-	-	-	~	-		-
Using public top (stless) min service level)			1	-	100	-	-		-	-		-
Other water supply (all least min service level)			11	-	-	-	10.500	40,000	-	-	40,000	12 935
Minimum Service Level and Above set-Total			1.	12378	12 858	12.887	12 867	12887	12 960	12561	12963	17,900
Using publicitap (< minuservice level)			1:	-	-			-	-			
Other week'r supply (* min. service level)			1		-	7.		- 7	- 5	1.5	- 10	
No water supply		100			-	-	53 PR-5		-			-
Bakw Minimum Service Level's iti-kvisil		3	1.	- 10.000	-	10.000	- 10 807	- 40000		12961	40,000	12935
Total number of households		115	1	12378	12.858	12 837	12 837	12387	12 550	12961	12963	1230
<u>Sanitation/sewerape:</u> Flushibilet (connected to sewerage)				12 188	12002	12 600	12 500	12352	12 352	12 775	12778	12779
Flush tolet (with segic tank)				-			-	-	-			
Chemical tailet			9.3	-	_		_	-	-	7.		
Pitalet (verificad)				-	_	-	- 1			-		
Other to lief provisions (> min.service level)				-	-		-	-	<u>.</u>		-	
White Sanda Lord and Above sub-total				12186	12002	12 500	12 500	12352	12 352	12.775	12778	12779
Buouttalet					-		-	-		-	-	
Other tolet provisions (< min.service level)				-	-	12	-	- 1				-
Note let provisions			= 3		-	4	-	-	-			7-
Bahw Michael Senica Lavel sub-istel			1 7		-	-	-	-	-	-	-	-
Total number of households			5	12186	12002	12 900	12 900	12352	12 352	12775	12778	12779
Erech.											- 1	
Bedricky (at least minuser vice love)				1792	1788	17%	1796	1796	1796	1795	1756	17%
Bedricky - prepaid (minservice level)		176	1	10418	10538	10 377	10 393	10993	10 993	11113	1110	11110
Minimum Sensite Level and Altrus sub-tate!				12210	12 325	12.008	12789	12789	12 789	12514	12 505	12 906
Betricky (< min.service level)				1		-	-	H ( 4	-	-	7=	8,4
Bedricky - prepaid (4 min. service level)				-	-		-	-	×	-	-	1.5
Other energy sources				-	-			-	-	-	-	-
Bakw Michaen Senica Level sub-total				-	-	-			-	-	-	
Total number of households		19.	1	12210	12 325	12 665	12 785	12785	12 788	12304	12 905	12 966
Reliex												
Removed afficial once a week				12 133	12 163	12 112	12 204	12 204	12 204	12205	12 207	12 209
Windows Service Level and Above sociolisis				12 135	12 123	12112	12 224	12 204	12 204	12:205	12 207	12 209
Removed less frequently than once a week		(i)		-	-	-	-	-	-	-	1.	-
Daing communal relase dump		7000		-	-		-	-				-
Daing own refuse dump			-	+	-			-				- 5
Other nubblish disposal			-	-	-		-	-		12	-	- 7
Ne rubbién disposal				-	-		-	-	-	-	-	-
Bakw Micham Service Leval sub-total					-		-	-	-			-
Total number of households			5	12 196	12 103	12 112	12 204	12 334	12 284	12 205	12 207	12 209



WC034 Swellendam - Table A10 Basic service delivery measurement

Description	Ref	2019/17	2017/18	2018/15	Cu	ment Year 20190	00	2020/21 Mediur	Term Revenue Framework	& Expenditure
		Outcome	Outcome	Cultowe	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 202021	Budget Year +1 2021/22	Budget Year +2 2022/23
Hauseholds receiving Free Basic Service	7	200		CAUTH			and '		1	un it
Water (5 libitines per household per month)		1500	1975		2.068	2189	2259	2 290	231	2 262
Seniation (hee minimum level service)		1 502	1975	-	2088	2009	2259	2 290	2 291	2 252
Bestickylother energy (50 kvh per household per north)		1502	1584		1905	1925	2 259	2 290	2.751	2 262
Ratus (yennwat allessions) a work		1502	1594		2088	2 (83	2259	2 290	2 261	2 262
Cost of Pree Basic Services provided - Formal Settlements IR 1000	3		77	THUE !			1000			10000
Water   5 libilities per indigent incesshold per month)		1851	1262	2.287	2683	2 683	2 683	3 (63	2502	110
Soriation (the sanitation service is ineigent households)		1878	4214	4737	5570	5.458	5 459	5802	5865	\$ 276
Bedrick/other energy (50/whoper Indigent translated per month)		134	365		790	790	-793	845	901	957
Ratuse fromtweet once a week for indigent households)		2146	2413	2852	38%	35/1	3541	4 179	4381	51%
Cost of Fiee Basic Services provided - Informal Formal Settlements (RVXX)										
Total assit of FBS provided		7 413	8344	9876	12 999	12.472	12473	13 935	14 052	15 339
Highest liked of free service provided per household										
Properly rates (R value threshold)		(0.00)	100 000	100 001	100 000	100 000	100 000	100.000	100 004	100 000
Water (likelines per household per monti)		5	6		6			- 1	1	6
Sandation (Modifies per translehold per month)		-	-		-	-		2	1	
Sanitation (Randiper household per month)		219	220	252	270	270	278	284	298	281
Electricity (but per transmit of per month)		50	50	81	50	- 60	58	50	9	5)
Ratisa Javerage Bresper weet		-	-	-			-			
Revenue cost of subsidiated services provided (RTDX)	1	September 1					100	Station No.	1	
Properly rates (builtf adjustment):   impermissable values per section 17 of MPRA)	1		100	- 4	-	+	4	- F	(8)	-
						2000		100000		
Properly rates ecomptions, reductions and relates and impermissable values in excess of section 17 of NPRA		3162	1796	3666	7 433	3786	3786	4 403	4336	464)
Water (In excess of 6 kilolitres per indigent household per month)		-	-					7.1	-	
Sanitrion (in excess of free sanitation service to indigent households)		-	-		-	+	2	43	-	-
Biotrickylother energy (in excess of 50 lawn per indigent household per month)			1.0		-	*-	-	+	-	-
Reliase fin excess of one remand a week for indigent households)		-	-	-	-	7.		-	-	- +
Municipal Housing - rental rabates		12	-	1	-	1	2	-	- 12	-
Housing- ap shuture subsidies	1			- 3	-	*	-		14:	-
Cher				4	-			-		-
Total revenue cost of subsidised services provided		1182	3795	3688	1 433	3788	3 788	4 403	4 338	4 640

### Explanatory notes to Table A10 - Basic Service Delivery Measurement

 Table A10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.



## Part 2 - Supporting Documentation

### Section 5 - Overview of the annual budget process

Section 53 of the MFMA requires the mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition, Chapter 2 of the Municipal Budget and Reporting Regulations states that the mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the mayor in discharging the responsibilities set out in section 53 of the MFMA.

The Budget Steering Committee consists of the finance portfolio committee members.

The primary aim of the Budget Steering Committee is to ensure:

 that the process followed to compile the budget complies with legislation and good budget practices:

 that there are proper alignment between the policy and service delivery priorities set out in the municipality's IDP and the budget, taking into account the need to protect the financial sustainability of the municipality;

 that the municipality's revenue and tariff setting strategies ensure that the cash resources needed to deliver services are available; and

that the various spending priorities of the different municipal departments are properly
evaluated and prioritised in the allocation of resources.

#### 5.1 Budget Process Overview

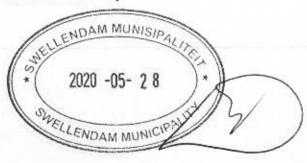
In terms of section 21 of the MFMA the mayor is required to table in council ten months before the start of the new financial year a time schedule that sets out the process to revise the IDP and prepare the budget.

The mayor tabled the required timetable end of August 2019.

#### 5.2 Financial Modeling and Key Planning Drivers

The following key factors and planning strategies have informed the compilation of the 2020/21 MTREF:

- Municipality's growth
- Policy priorities and strategic objectives
- Asset maintenance
- Economic climate and trends (i.e. inflation, Eskom increases, household debt, migration patterns)
- Performance trends
- Debtor payment levels
- The need for tariff increases versus the ability of the community to pay for services
- Improved and sustainable service delivery



In addition to the above, the strategic guidance given in National Treasury's MFMA Circulars 98, 99, 100 and Annexure to 99 has been taken into consideration in the planning and prioritisation process.

### Section 6 - Overview of alignment of annual budget with IDP

The Constitution mandates local government with the responsibility to exercise local developmental and cooperative governance. The eradication of imbalances in South African society can only be realised through a credible integrated developmental planning process.

Municipalities in South Africa need to utilise integrated development planning as a method to plan future development in their areas and so find the best solutions to achieve sound long-term development goals. A municipal IDP provides a five year strategic programme of action aimed at setting short, medium and long term strategic and budget priorities to create a development platform, which correlates with the term of office of the political incumbents. The plan aligns the resources and the capacity of a municipality to its overall development aims and guides the municipal budget. An IDP is therefore a key instrument which municipalities use to provide vision, leadership and direction to all those that have a role to play in the development of a municipal area. The IDP enables municipalities to make the best use of scarce resources and speed up service delivery.

Integrated developmental planning in the South African context is amongst others, an approach to planning aimed at involving the municipality and the community to jointly find the best solutions towards sustainable development. Furthermore, integrated development planning provides a strategic environment for managing and guiding all planning, development and decision making in the municipality.

It is important that the IDP developed by municipalities correlate with national and provincial intent. It must aim to co-ordinate the work of local and other spheres of government in a coherent plan to improve the quality of life for all the people living in that area.

The aim of this revision cycle was to develop and coordinate a coherent plan to improve the quality of life for all the people living in the area, also reflecting issues of national and provincial importance. One of the key objectives is therefore to ensure that there exists alignment between national and provincial priorities, policies and strategies and the municipality's response to these requirements.

The national and provincial priorities, policies and strategies of importance include amongst others:

- Green Paper on National Strategic Planning of 2009;
- Government Programme of Action;
- · Development Facilitation Act of 1995;
- Provincial Growth and Development Strategy (GGDS);
- National and Provincial spatial development perspectives;
- Relevant sector plans such as transportation, legislation and policy;
- National Key Performance Indicators (NKPIs);
- · Accelerated and Shared Growth Initiative (ASGISA);
- National 2014 Vision;
- National Spatial Development Perspective (NSDP) and



#### The National Priority Outcomes.

The Constitution requires local government to relate its management, budgeting and planning functions to its objectives. This gives a clear indication of the intended purposes of municipal integrated development planning. Legislation stipulates clearly that a municipality must not only give effect to its IDP, but must also conduct its affairs in a manner which is consistent with its IDP.

In order to ensure integrated and focused service delivery between all spheres of government it was important for the municipality to align its budget priorities with that of national and provincial government. All spheres of government place a high priority on infrastructure development, economic development and job creation, efficient service delivery, poverty alleviation and building sound institutional arrangements.

Local priorities were identified as part of the IDP review process which is directly aligned to that of the national and provincial priorities.

In line with the MSA, the IDP constitutes a single, inclusive strategic plan for the municipality. The five-year programme responds to the development challenges and opportunities faced by the municipality by identifying the key performance areas to achieve the strategic objectives.

The 2020/21 MTREF has therefore been directly informed by the IDP revision process and the following tables provide a reconciliation between the IDP strategic objectives and operating revenue, operating expenditure and capital expenditure.

Table SA4 - Reconciliation between the IDP strategic objectives and budgeted revenue

WC014 Swellendam - Supporting Table S44 Reconciliation of IDP strategic objectives and budget (revenue)

hance access to beak cervices and address alternation backlogs or seen a capacidated people-certained institution or seen a sens and healthy hiving environment develop integrated and austeinable sectionnems with	Geal	Goal Code	O.F	201617	2519317 2517118 231919 Current Year 201972						202021 Medium Term Revenue & Export divire Framework				
R thousand				Audited Cutcome	Audied Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budgel Year 2020/21	Budget Year+1 2021/22	Burgel Year +2 2022/23			
Enhance access to beain services and arbitess	Basic service delivery	1		102 121	100 968	103 293	131 502	133390	133 300	10145	152,212	1000			
malleramance backlogs									es - 100 cm		201				
To create a capsoliated people-pertaned institution	Institutional development and Institutional development of the Institution of the Institu	6		Bl	4725	5 278	5 (9)	6382	6362	6207	£173	654X			
To prison a safe and healtry living environment	Basic service definery	C		37.45	28.452	45 179	53 (84	50 138	50 139	9) 8/9	52 (82	99			
To develop integrated and sustainable settements with the view to correct sustail introduces	Institutional development and transformation	þ		7324	1353	107	1028	578	978	1146	119	1100			
To enhance economic development with bous on both first and second economies	Economic Downlepment	L.		728	5/1	540	542	542	945	112	117	1196			
To improve inancial visibility and mangement	Financial renagement	1		7963	5119	41291	41 (39	461	4(6)	90 200	54.741	56 319			
To promote good governance and community cardicipation	Good governance and public participation	Ĝ		60 615	20541	46 236	41217	\$01	581	5 X8	41 923	02.194			
Allocations to other priorities			2				And the	L-market 10			1000				
Total Revenue (excluding capital transfers and co	ontributions		1	215 552	230 168	245 231	281 532	251 414	291444	297 968	308364	347 211			



# Table SA5 - Reconciliation between the IDP strategic objectives and budgeted operating expenditure

WC034 Swellendam - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategio Objectiva	Bod	Geal	Ref	2019/17	2017/18	2010/18	Cur	Terk Year 2015120		2020/21 Medius	Term Revenue Franswork	& Exponditure
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Enhanco access to basic services and address materiariance backlogs	Basic sarvice delivery	*	h	104 530	109 887	103 164	136 396	141 625	141 625	155 640	163.885	174 719
To create a capacitated people- centered institution	Institutional development and hansternation	8		8790	12 354	13 366	14-401	14.723	14 723	15:346	16 150	17 546
To create a sale and healthy living strivousses	Sasic service delivery	C		40 477	41 307	42 921	62 350	62 472	82.472	62 905	63 814	66 121
To develop integrated and sustainable selferrents with the wire to correct qualital integrations.	institutional development and handlemotion	D		14 217	3 864	5116	6 387	6 922	5 302	5.43M	5741	0.120
To estimate economic sevelopment with boxe on both tracend second economies	Economic Development	E		1.60	2.405	2,102	2 412	2.417	2.497	2 021	2.148	2 283
To improve trancial statelly and rangement	Financial management	F		22 167	35 821	32 323	33 177	34 353	34 935	35 892	38 016	41754
To promote good governmente and communily perhapsitor.	Good governance and public participation	6		24 178	30 962	40 540	49 795	53 615	53 \$15	45 (64	40 784	91 654
Allocations to other priorities												
Total Expenditure			11	216 996	238 345	245 638	299 057	314 210	314.210	322 891	331 625	369 78

# Table SA6 - Reconciliation between the IDP strategic objectives and budgeted capital expenditure

WC034 Swellendam - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2016/17	2017/16	2018/19	Qu	ment Year 20150	20	2020/21 Wediu	n Term Revenue Framovork	& Expenditure
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budgel Year +1 2021/22	Budget Year +2 2022/23
Enhance access to basic services and accress mainmanance backlogs	Basic service delivery	A		10 296	15 796	10 215	19 442	19.442	19 442	19 234	17 102	15 672
To prests a capacitated people-carriered	Institutional development and transformation	В		303	16	23	-			40	40	50
To prease a sale and healthy fiving environment	Basic service delivery	c		3 582	2116	4962	50	5 765	5765	1375	93	550
To develop integrated and sustainable selforments with the view to correct spatial intradations.	Institutional development and transformation	D		207	10	13	ī	- 1				
o estance economic development with bous on both first and second economies	Economic Development	E		-	-			-			-	-
l'o improve trandal viability and mangement	Financial management	E		417	2741	1451	996	995	995	1180	1740	1550
	Good governance and public participation	G	e i i	71	196	79	72	72	$\bar{n}$	255	725	30
Allocations to other priorities			3									
Total Capital Expenditure			1	14 876	20 863	16 585	20 559	26 274	26 274	22 124	19 200	17 852



# Section 7 - Measurable performance objectives and indicators

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance Information, the municipality has developed and implemented a performance management system of which the system is constantly refined as the integrated planning process unfolds. The municipality targets, monitors, assess and reviews organisational performance which in turn is directly linked to individual employee's performance.

At any given time within government, information from multiple years is being considered, plans and budgets for next year, implementation for the current year and reporting on last year's performance. Although performance information is reported publicly during the last stage, the performance information process begins when policies are being developed and continues through each of the planning, budgeting, implementation and reporting stages. The planning, budgeting, implementation and reporting cycle can be graphically illustrated as follows:

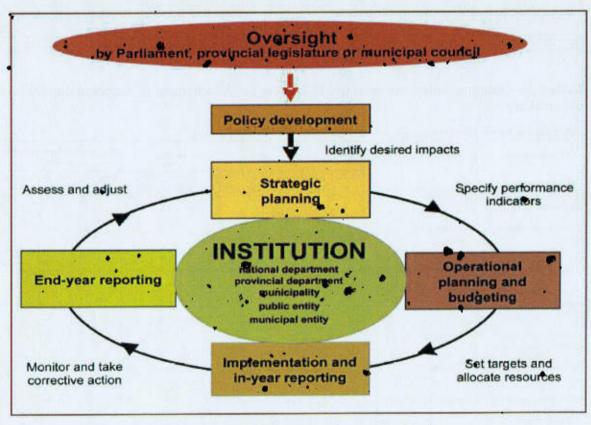


Figure 3 - Planning, budgeting, implementation and reporting cycle

The performance of the municipality relates directly to the extent to which it has achieved success in realising its goals and objectives, complied with legislative requirements and meeting stakeholder expectations. The municipality therefore has adopted one integrated performance management system which encompasses:

2020 -05- 28 \*

- · Planning (setting goals, objectives, targets and benchmarks);
- Monitoring (regular monitoring and checking on the progress against plan);
- · Measurement (indicators of success);
- · Review (identifying areas requiring change and improvement);
- · Reporting (what information, to whom, from whom, how often and for what purpose); and
- Improvement (making changes where necessary).



The performance information concepts used by the municipality in its integrated performance management system are aligned to the *Framework of Managing Programme Performance Information* issued by National Treasury:

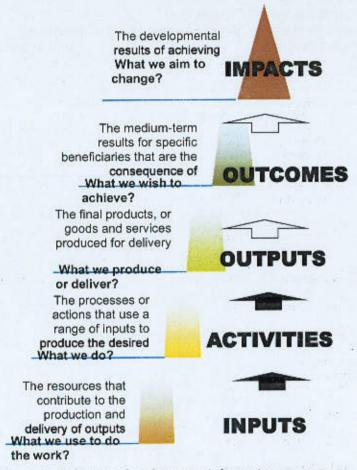


Figure 4 - Definition of performance information concepts



The following table sets out the municipality's main performance objectives and benchmarks for the 2020/21 MTREF.

Table SA8 - Performance indicators and benchmarks

1000		2016/17	2017718	ZOTATIS		Current Year 2019/20	ar 2019/20		2020/21 R	2020/21 Medium Term Revenue & Expenditure Framework	evenue &
Describing of immension in the party of the	Dalling of Calculation	Audited	Audited	Audited	Original	Adjusted	Full Year Forecast	Pre-audit outcome	Budget Year 202021	Budget Year +1 2021/22	Budget Year +2 2022/23
Correction Nepsement											
Capital Charges to Operating Expenditure	Interest & Principal Pold Operation	5.6%	3.7%	3.6%	3.5%	3.6%	3.6%	36%	3.0%	2.6%	2,4%
Captal Charges to Dam Revenue	Expenditure Finance charges & Repsyment of borrowing	6,736	4.736	4,3%	4,6%	4.9%	484	8	4.1%	3,4%	E.
Borrowed funding of 'own' capital expenditure	Note the second of the second second of the	95.0'0	960'0	960'0	9,00	%0'0	100	760'0	760'0	960'0	960'0
Safety of Capital		040.040	-	000 000	200 000	244.00	207.20	2017.000	200.000	200 200	147 186
Lisuidity	Long Left Borrowing/ Punds & Reserves	242,0%	100 con	250,3%	234,336	214,4%	210,000	211,0%	394,139	100,076	137.138
Current Ratio Current Ratio adjusted for aged deblars	Current accels current liabilities. Current accels less debtors > 90 days burnent	1,6	1,5	22	0,1	8,5	5	17	22	55	800
Liquidity Ratio	Monetary Assets/CurrentLiabilities	1,0	5	1,6	5'0	1,3	1,2	1,2	6.0	7.0	0.0
Annual Debters Colection Rate (Payment Level %) Last 12 Mths Receipta Last 12 Mths Billing	Lect 12 Mits Receipts Lect 12 Mits Billing	101	100,0%	95,7%	98,2%	98.1%	360'86	98,0%	98.0%	80.0%	500.005
Current Deblers Collection Rate (Cash receipts % of Rulispayer & Other revenue)		100,096	96,796	98,2%	98.1%	98.0%	88.0%	88,0%	950'88	740'86	38,0%
Oustanding Debtors to Revenue	Total Outstanding Debtors to Armuel Revenue	12,3%	2,4%	8,5%	17.7	7,1%	7,1%	7,1%	6,2%	2,3%	4.2%
Longstending Debters Recovered	Debbas > 12 Mts Recovered/Total Debars > 12 Months Old	960'0	0,0%	0,0%	0,0%	960'0	950'0	960'0	960'0	5600	%0°0
Creditors Management Creditors System Elecency	% of Creditors Paid With Terms.	80'08	960'08	96,0%	85,0%	80.0%	340'98	25,0%	960'56	960'56	960'98
Creditors to Ceah and Investments	(/w/cros con on come)	42.9%	44.1%	42.1%	9600	30,5%	39,5%	36,5%	960'65	960'69	81,8%
Other Indicators	Total Volume Losses (WW)	5 519 600	5 493 018	5 930 498	5 638 142	5 638 142	5 638 142	5 638 142	5 684 523	5 751 489	5 808 58
	Total Cost of Losses (Rand '000)			1			400	0000		1	and a
Electricity Distribution Losses (2)	% Volume (units purchased and generated tops units sold) knots purchased and generated	020 0	90000	2450	0	2010	2010	2016	#170	0 600	
	Total Volume Losses (kf)	13,0%	10,0%	10,4%	9,7%	9,7%	8,7% 345.548	345 548	349 003	352 494	356 018
Webr Diaribution Losses (2)	Total Cost of Losses (Rand '000) % Volame (units purchased and generated less units cold) units purchased and generated	1 902	ž.	1152	1 546	1 546	1,565	1546	1583	1.577	1 593
		38.0%	23.3%	16.78	11.8%	11,8%	11.8%	11.8%	11.8%	11,8%	71,8%
Employee coals	Employee costs (Total Revenue - capital	34,7%	35,2%	34,8%	38,4%	37,3%	37,3%	37,3%	38,8%	39,3%	37,3%
Remaneration	Total remuneration (Total Neverue - capital	38,7%	39,2%	20,0%	40,4%	39,2%	39.2%	39.2%	40,7%	41,2%	39,1%
Repairs & Maintenance	revenue) R&MiT otal Revenue excluding capital	5,9%	7,2%	6,3%	2,3%	6,5%	5,5%	6.5%	7,7%	8,2%	7,6%
Finance charges & Depreciation	revenue) FC&Di[Total Revenue - capital revenue)	8,0%	6,1%	6,3%	5,6%	5,8%	5,8%	5,8%	966'9	5,7%	5,1%
i. Debi coverage	(Total Operating Revenue - Operating GrantipiDubbarrons payments due within	24.5	212	22,2	21,2	21,2	24,2	23.6	F. 52	25.4	27,1
LO/3 Service Debbrs to Revenue		19,9%	13,7%	15,4%	13,0%	12.3%	12.3%	12,3%	10,2%	8,4%	7,0%
II, Cost coverage	(Available cach + Investments)/monthly fixed	3,5	3.8	4.2	1,3	2,7	2,7	2.7	2.0	1,6	171



#### 7.1 Performance indicators and benchmarks

#### 7.1.1 Borrowing Management

Capital expenditure in local government can be funded by capital grants, own-source revenue and long term borrowing. The ability of a municipality to raise long term borrowing is largely dependent on its creditworthiness and financial position. The borrowing strategy must be primarily informed by the affordability of debt repayments. The structure of the municipality's debt portfolio is dominated by annuity loans. The following financial performance indicators have formed part of the compilation of the 2020/21 MTREF:

- Capital charges to operating expenditure are a measure of the cost of borrowing in relation
  to the operating expenditure. It can be seen that the cost of borrowing has been stable,
  while borrowing is considered a prudent financial instrument in financing capital
  infrastructure development, this indicator indicates that the capital program from new
  borrowings is realistic.
- Borrowing funding of own capital expenditure measures the degree to which own capital
  expenditure (excluding grants and contributions) has been funded by way of borrowings.

In summary, various financial risks could have a negative impact on the future borrowing capacity of the municipality. In particular, the continued ability of the municipality to meet its revenue targets and ensure its forecasted cash flow targets, but more so unrealistic capital programmes from new borrowings.

#### 7.1.2 Safety of Capital

The gearing ratio is a measure of the total long term borrowings over funds and reserves. The ratio peaked at 2.5. As part of the planning guidelines it implicates that the municipality must ensure proper cash-backing of reserves and funds as a prudent financial sustainability objective and limited new borrowings.

#### 7.1.3 Liquidity

Current ratio is a measure of the current assets divided by the current liabilities. The ratio is 1.4 in the 2020/21 financial year.

The liquidity ratio is a measure of the ability of the municipality to utilise cash and cash equivalents to extinguish or retire its current liabilities immediately. Ideally the municipality should have the equivalent cash and cash equivalents on hand to meet at least the current liabilities, which should translate into a liquidity ratio of 1. Anything below 1 indicates a shortage in cash to meet creditor obligations. The ratio is 0.9 in the 2020/21 financial year.



#### 7.1.4 Revenue Management

In order to reach the targets and maintains the level of outstanding debtors to revenue, an aggressive revenue management framework must be implemented, not only from current billings but also from debtors that are in arrears in excess of 90 days. The intention of this strategy should be to ensure accurate billing, customer service, credit control and debt collection.

#### 7.1.5 Creditors Management

For the municipality to ensure that creditors are settled within the legislated 30 days from date the invoice/statement poses to be a challenge. While the liquidity ratio is of concern, by applying daily cash flow management the municipality has managed to ensure an almost 100% compliance rate to this legislative obligation.

#### 7.1.6 Other Indicators

Both water and electricity distribution losses are material. Initiatives to ensure that targets are achieved include managing illegal connections and theft of electricity, including prepaid meters.



### Section 8 - Overview of budget related-policies

The municipality's budgeting process is guided and governed by relevant legislation, frameworks, strategies and related policies.

The following policies have been reviewed:

- Customer care and debt collection policy
- Asset Management Policy
- Supply Chain Management Policy and Preferential Procurement
- Budget Policy
- Banking Cash Management and Investment Policy
- Tariff Policy
- Bad Debt Write-Off Policy
- Petty Cash Policy
- Irregular Expenditure Policy
- · Funding and Reserve Policy
- Borrowing Policy
- Indigent Policy
- Rates Policy

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### Section 9 - Overview of budget assumptions

#### 9.1 External factors

Swellendam's income base comprise of mostly residential consumers and rate payers of which a material percentage are retired people with a fixed monthly income.

Eskom price increases are an external factor that council has no control over.

### 9.2 General inflation outlook and its impact on the municipal activities

There are five key factors that have been taken into consideration in the compilation of the 2020/21 MTREF:

- National government macro-economic targets;
- · The general inflationary outlook and the impact on municipality's residents and businesses;
- The impact of municipal cost drivers;
- The increase in prices for bulk electricity; and
- · The increase in the cost of remuneration.

Employee related costs comprise 37.56% of total operating expenditure in the forecast for the 2020/21 financial year and therefore these increases (which include salary increases and evaluation of posts) places a disproportionate upward pressure on the expenditure budget.

#### 9.3 Interest rates for borrowing and investment of funds

The MFMA specifies that borrowing can only be utilised to fund capital or refinancing of borrowing under certain conditions. The 2020/21 MTREF is based on the assumption that no borrowings will be utilised.

#### 9.4 Collection rate for revenue services

The base assumption is that tariff and rating increases will increase at a rate slightly higher than CPI over the long term. It is also assumed that current economic conditions and relatively controlled inflationary conditions will continue for the forecasted term.

The rate of revenue collection is currently expressed as 98% of annual amounts billed.

#### 9.5 Salary increases

Refer to paragraph 9.2



## Section 10 - Overview of budget funding

#### 10.1 Medium-term outlook: operating revenue

Tariff setting plays a major role in ensuring desired levels of revenue. Correct and accurate tariffs are imperative in the compilation of a credible and funded budget. The municipality derives most of its operational revenue from the delivery of goods and services such as water, electricity, sanitation and solid waste removal. Apart from the services, other revenue i.e., operating grants, building plan fees, licenses and permits, fines etc. are applicable. The rates and taxes will then be the shortfall in revenue, after all the revenue resources have been determined and will reflect the balancing number.

The proposed tariff increases for the 2020/21 MTREF on the different revenue categories are as follows:

Property rates

- 7%

Electricity

- 6,24% (to be finalised by NERSA)

Water (units)

- 8%

Refuse Removal

- 15%

Sewerage

- 5%

The tables below provide detail investment information and investment particulars by maturity.

#### Table SA15 - Detail Investment Information

WC034 Swellendam - Supporting Table SA15 Investment particulars by type

le malarithus		2015/17	2017)18	2018/19	Cu	ment Year 20190	20	2120/21 Mediu	m Term Revenue Framswork	& Expenditure
Investment type	Ref	Audited Outcome	Audited Cutoame	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Parent municipality										
Securies - National Government				-	~	- 2	-		-	-
Listed Corporate Bonds		-		-	-	-	15			300
Deposits - Bank		-	1	700	-	- E	-	-	-	-
Daposts - Public Investment Commissioners	- 1		-	Shirt at	-	***	-	-	-	-
Daposts - Corporation for Public Deposits		-	+	- +	-	+0	(#)	17	-	
Banker's Acceptance Certificates		-	1-	-	-	-		-	-	-
Negotiable Certificates of Deposit - Banks		a -	-		-	-		-	-	7
Guaranteed Endowment Policies (sinking)		-	1=	# # T	-	-	1 1	3-	-	-
Repurchase Agreements - Banks		-	-			-	100	-	-	-
Municipal Bonds		-			+>	E.	1.00	-	-	- 1
Nunicipality sub-total	1	-	-	700	-	-	-	-	-	-
Consolidated total:		-	-	700	-	-	11112		-	

#### Table SA16 - Investment particulars by maturity

Not applicable as the municipality does not have investments at year end.



# Section 11 - Councilor and employee benefits

### Table SA22 - Summary of councilor and staff benefits

WC034 Swellendam - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2016/17	2017/18	2018/19	Cu	rent Year 2019(2	1	2020/21 Nedium	Term Revenue & Ex Framework	penditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2921/22	Budget Yea +2 2022/23
Councillors (Political Office Bearers plus Other)	1	A	В	c	D	E	F	G	Н	T
Easic Salaries and Wages		4379	5 124		4345	4345	4345	4 477	4 700	
Fersion and UIF Contributors	- 1	1013	9.164	- 3	367	409	409	382	4790 409	6 12
Wedical Aid Contributions	1 1				19	19	19	17	18	43
Motor Vehicle Allowance					358	388	358	313	335	25
Cellphone Allowance					505	506	505	449	401	51
Housing Albertances		-			-			~	***	
Other benefits and allowences	2 0	2		-						
Sub Total - Councillors		4 379	5124		5.594	5 637	5 637	5 638	6 033	645
% increase	4	200	17,0%	(100,0%)		0,8%		0,0%	7,0%	7,0
Cooley Manager of the Manager of the	10.7				1	7.7		*10.00	1,010	100
Senior Nanagers of the Nunicipality  Easic Salaries and Wages	2	4 000						200	300	
A CONTRACTOR OF		4 422	6 002	- 1	5249	6 249	5 249	5 427	5 807	621
Pension and UIF Contributors Wedical Aid Contributors	1000	621		*	722	722	722	749	801	65
Overfine				79	70	73	n	74	90	
Performance Borus					-			-	*	
Notor Vehicle Allowance		537	-		1				-	
Celiphone Allowance	3	417	77		361	363	363	327	360	30
	1000	50			61	62	62	62	67	
Housing Allowances Other benefits and allowances	3			*		10				
Payments in liquid fleave	4	133	-	-	93	81	84	117	89	9
Long service awards		7.	- 7	7	100	-	-			
Posteralment benefit obligations		*	- 1	#1	-	**		-		Sec. 19
Sub Total - Senior Managers of Municipality	- 6	6 213	6 402		-	-	-	-	-	-
% increase	4	6 213	200 5000		6 556	6 554	6 554	6 757	7 194	7 69
	1.		(3,4%)	(100,004)	-	(8,0%)	7)	3,1%	6,5%	7,0
Other Municipal Staff										
Basic Salaries and Wages		42 178	50 231	+0	65 664	65 323	85 323	70 326	72 851	77.83
Pension and UF Contributions		10 895	8.892		10 492	10 375	10 375	11 323	12 116	1296
Medical Aid Contributions		-	6 588	+	6148	6 165	6 165	6766	7 240	7.74
Overline		3 103	3 207	2	3 567	4745	4745	3888	4 156	4.44
Performance Bonus		270	653	-	-	=	-	-		
Motor Vehicle Allowance	3	4784	4419	-	5 425	5 335	5 3 3 5	5942	6 358	880
Cellphone Allowance	- 3	-1			373	359	350	387	414	- 10
Housing Allowances	3	417	591	-	606	606	606	688	738	78
Other benefits and allowances	3	5 405	3 521		4 157	3 886	3 886	3812	4 027	624
Payments in lieu of leave		-	935		1 053	1053	1 053	1 127	1205	129
Long service awards		157			352	368	368	373	229	24
Post-refrementbanett obligations	1	1720	-		3955	1955	3 955	4 232	4529	484
Sub Total - Other Municipal Staff		68 927	79 038		101 793	102 181	102 181	108 364	113 862	121 65
Nincrese	4	-	14,7%	(100,0%)	-	0,4%		6,9%	4,6%	6,81
Total Parent Municipality		79 519	90 163 13,4%	1600 000	112 942	114 372	114 372	121 260	127 091	135 80
			13,4%	(100,0%)	-	0,4%		6,0%	4,8%	6,91
Total Municipal Emities				-			-	-		
TOTAL SALARY, ALLOWANCES & BENEFITS % increase		79.519	80 163	4000 000	113 942	114 372	114 372	121 260	127 090	135 BO
	4		13,4%	(100.0%)	+	0,4%	-	6,0%	4,8%	6,91
TOTAL MANAGERS AND STAFF	5,7	75 140	85 039		108 348	108 735	108 735	115 621	121 057	129 34



Section 12 - Monthly targets for revenue, expenditure and cash flow

Table SA25 - Budgeted monthly revenue and expenditure W004 Swellendam - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	.57					Budget Year 2020/21	1202021						Medium Term R.	Medium Tarm Rawana and Expenditure Francouch	are Framework
Rthousand		Á	August	Sept.	October	Nevember	December	January	February	March	April	May	June	Budget Year 202021	Badget Year +1 2021/72	Budget Year +2 2022/23
Revenue By Source		1000	1000	0000	1010	1,000	1 000	2000	310	1,000	386.5	1533	1961	2110	45.480	48.620
Property rates		ALC: O	100	2010	1700	5.780	2 280	0070	100	100	8 453	8.53	1000	100.00	57.107	ENG ES1
Service channel and the countries		136	1485	156	1001	1575	1811	98	101	1506	1171	102	1385	15 034	20,952	22 389
Service character and Manager as		1,656	1681	188	168	1465	168	1485	100	1677	1837	1837	1637	18 187	18787	20125
Service character rather revenue		88	8	883	8	H	m	880	100	337	100	502	708	10.416	12427	14.338
Powerfu of Sections and an about		8	8	15	85	#	15	15	33	n	12	98	-91	732	778	528
Mandagame, solumi inschanti		-	707	100	8	70	133	377	424	//E	300	377	D	4715	54/5	5745
Z. Interescential Control Control		THE STATE OF	5	F	8	#	#	III.	101	M	100	101	113	1200	1323	1389
Distribution			1	1	1	ì	7		1	1	1		*	-	-	1 1
Tares, profesion and tarket		3764	376	4226	3784	428	3294	3284	192	4226	374	128	4706	47.050	49.308	49 574
longs and comits		120	108	100	8	450	2	8	8	\$	8 1	E :	9 100	077	1583	1589
Application of the second		1		3	1117	ici	113	8		110			500	2 60 20	1000	24 500
Instance and about s		1437	105	223	3316	3316	EU 21	9 7	8 7	NOS.		E #	0157	2000	1178	1360
		4	Ť	1	1,	ŧ	6	5		717			1800	18	1000	-
Total Redigine (such dring capital transfers and costributions)		27,369	2133	22.838	22 656	22.785	30.836	19 383	19754	28.848	22 019	23.233	17.053	287 658	18 M	347.211
Expendition By The		3008	8 293	1231	3,000	9256	13.875	9.29	10 406	9.251	3280	0526	11 557	115 221	121 057	129.346
Control of the Contro		19	100	181	19	157	153	451	385	#	100	197	580	5.638	6 033	6455
philosophy and a second and a s		1584	2564	2584	2584	2584	2584	7534	3130	2954	2854	2954	6277	36301	36 921	36 821
Agriculty & seelinpsirest		-	1	2885	-	1	2 856	1	•	2455	•	1	2155	11 (18	11571	11.578
satisfication of the satisfica		38		1285	1	1	312	380		1202	1	V.	2741	6097	1059	5758
A. Bulk pightsone		13	1867	8 854	6289	5.BE	240	917	2462	483	5009	900	13216	273	991	1988
Ony release		9	9	916	1485	88	1039		103		9 1	103	23%	DE SE	200	9000
Contacted services		24	1585	2,00	1386	1183	138	100		900	9277	*	1	80.00	20,000	000
Control of authorities		700	1000	1516	H20	1000	1700	2 800	2446		. 888	1	2273	25.213	28.729	283/6
Location Company of the Company of t									1				1	•		
Total Expenditure		12.770	23773	32 188	23.275	22 119	20.884	22 260	24 897	12 950	22.22	24.511	58.283	122.881	331 625	389 758
Surplus/Deficity		24 600	(2444)	(0.350)	(980)	\$	(HI)	(2877)	(tazat)	(4.384)	(702)	(1218)	(25.238)	(CZZ 9Z)	[212 (22)	(22.557)
Transfers and subsides - capital previously allocational (Autonal/Provincial and David)		0.1	0	8	79	A		1	8	111	4675	33	480	16 124	14,700	255.61
Transfers and substitute - additionating although (National Provincial Experimental Agentition Physicial Provincial Experimental Agentition (Physicial Provincial Pro		( )	1.1	0.0			1.1	(3		1.1		(.)			1.1	1.1
Surplus(Delicit) after capital transfers & contributions		24 600	(2 444)	(80/8)	(260)	=	(TT)	(TOSE)	(4 602)	(13731)	3.974	3138	(18 31)	(8 0 63)	(B 55)	(9.218)
Teration		1	71	1	1	1	•	٨	eA L	1		1	4		1	
Althoughle to minotifiee Share of surplies (defiall) of second-		1.1	17.1	101	(1)	111	100	199	17.1	1 1		1 1			1 1	
O. L. L. M. C. M.		64 049	100	OR W.			1			-		1	140,000			

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Table SA26 - Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref						Budget Year 2020/21	r 2020/21						Nedum Tem R	Nedium Term Revenue and Expenditure Franework	Wife Framework
R thousand		July	August	Sept.	October	November	December	January	February	Warch	April	May	June	Budget Year 202021	Budget Year +1 2021(22	Budget Year +2 2022/23
Revenue by Vote																
Vote 1 - Municipal Manager		104	8	15	z	77	92	8	8	19	12	16	75	400	1	
Vota 2 - Corporate Services		8864	355	1448	2131	2131	1991	7887	766	5563	1.118	169	3638	36 654	39 156	62129
Vote 3 - Financial Services		17219	3855	3889	33576	3995	1305	3800	3678	4122	3887	4 148	4 028	50.620	54741	58 308
Vota 4 - Engineers Services		12914	11 205	11967	10 603	10161	10.723	9852	10244	11374	15005	14.876	16 162	145 096	154.508	162 673
Vote 5 - Community Services		8612	530	6146	5897	\$259	277.7	4906	5442	7363	9859	7,090	7 992	80 292	73747	999 96
Vota 6 - Community Services Continued		lis.	la	lis.	18	65	8	8	100	72	72	61	Į.	719	912	808
Total Revenue by Vote		37 369	21 329	23 483	22 696	22 850	30.876	19.383	20 395	29 169	26 685	27 647	31 900	313 792	323 064	360 563
Expenditure by Vote to be appropriated																
Voe 1 - Municipal Manager		409	815	382	909	029	880	674	669	1001	189	758	1141	8 885	8 505	9128
Vole 2 - Corporate Services		2405	2619	4478	2622	2762	4190	3080	3156	4200	2738	2819	6769	41 942	44.054	46 352
Vole 3 - Financial Services		1458	2161	2841	2161	2200	326	2366	2460	2861	2189	2394	3657	29.997	32.750	35 050
Vote 4 - Engineers Services		3584	12169	16591	東田	10355	14502	9724	10.988	12581	9886	10250	23714	146 197	153 906	164 227
Vote 5 - Community Services		4630	929	6836	9895	5764	7461	5925	7115	10772	9899	187	13736	87.871	80714	105 975
Vote 6 - Community Services Continued		304	463	645	(3)	151	100	183	518	1406	38	745	1276	7,998	8,395	9036
fotal Expenditure by Vote		12770	23.773	22 188	23 275	22 159	76.00	22.250	24 597	32,950	2722	24.511	50 293	322 891	331 625	369 768
Surplusi(Deficit) before assoc.		24 600	(2.444)	(8 705)	(280)	169	CHD	(2877)	(4 602)	(3.781)	3974	3 136	(18 383)	(660 6)	(\$ 561)	(9.285)
Tavalian				1	1	1	1	E.	1.	1	,		.1	1	1	1
Attraction to minorities		1	1	1	1	T	1	1	1	ï	1			1	1	1
Share of surplus' (defort) of associate		1	1	-	t	1	1	1	1000	1	7	T	1	1	-	
SumhelDeficin	1 1	24 600	(2 444)	18 7051	JARRA	101	18475	J. 15 87Th	14 2050	(9.786)	8 07.8	2 4 9.5	140 3031	AB NOCK	198 6541	AN ARREST



Table SA27 -Budgeted monthly revenue and expenditure (standard classification)

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Supporting Table SA27 Budgeted month
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Description	Ret						Budget Year 2020/21	ar 202021						Medium Term Re	Medium Term Revenue and Expenditure Framework	ure Framework
R thousand	-	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 202023
Revenue - Functional		27														
Governance and administration		16 712	4.671	5793	6.286	6697	13 140	4 576	5045	10 458	7 854	8 342	10.764	100 439	105 394	112 334
Executive and countril		8 975	069	1381	2071	2071	7839	009	069	5523	1036	1381	3571	38 018	38 037	40 331
Finance and administration		727.	3861	4412	4215	4626	5201	3885	4355	4945	6 858	6961	7243	64.391	67357	71 403
ht-mal audit		-	1	1	)	1		-		-	1	1	1	-		1
Community and public safety		7334	4615	9366	5124	5702	936.9	4117	4 662	7 113	11/15	4 205	7 107	T0 544	62 178	310 63
Community and goods services		1714	65	459	257	855	1517	186	330	1.165	1280	1200	1491	10.644	7143	7 403
Seatland terradicti	•	2	8	2	2	18	18	81	100	S	CH.	G	8	5201	1110	1201
Public sodie		9,870	77.57	4.409	4000	1500	8073	2584	4007	4508	4.090	1657	5,008	50 575	52 00A	58.454
House	•	2158	885	600		807	0001	3	3	1 200	2002	100	167	8350	100	2100
(100000)		0017	8	200		8	1 800	8	8	200	7	7	8	0000	790	41,000
Teall								1	1		1 1	1 3	C			
Economic and environmental services		86	Z	22	26	16	36	#	20	102	35	36	8	1691	1166	124
Planning and development		00	100	8	13	E8	18	83	00	88	88	83	06	1088	1 108	1186
Read Fangart	-	77	ry	m	4	4	12	~	2	0	2	10	*	8	8	25
Environmental protection			-		-						1		1		1	-
Trading services		12.726	11 951	12 238	11 195	10.584	10 652	10 605	10 634	11 486	12 995	13 083	13.916	141 748	154 326	163 927
Design control		0.134	2010	8.300		6.645	9110	0.000	0000	C48.2	789.6	0.00	9815	202.00	100 184	107.006
White processor	•	080.1	2007	200			1000	1050	0000		P2.	16.	7.27	20.384	20.802	20,780
volse indispersent	•				9	900			0.00			cro.	4.639	40 240	40000	201404
wase wast management	•	000	200	000	200			2	0.61	200	200	200	200	2 0	2000	10.77
Wide naragement		619	CON .	999	999	879	200	999	200	No.	700	8	g.	er an	7767	16.25
Total December Superflowed	1	92 22	100.00	20.600	20.000	420.000	07.0	094.00	20.00	00 460	20 200	27770	34 600	148 787	100.00	100 001
Expenditue - Functional																
Governance and administration		4730	6 001	8 949	5886	4242	8 408	1111	7.055	11330	1274	1623	12 5/6	575 68	92 640	88 273
Executive and countil		1500	122.	3362	1766	1761	260	2000	2041	3637	1789	1980	5.606	29.908	30 436	20 TE
Fromos and administration		3060	. 4152	5418	4100	4338	6563	4500	4854	5 120	4260	4521	6.743	57.812	60 225	56.354
hemsland.	-	120	123	149	176	142	213	141	181	1001	361	152	201	1853	199	2115
Community and public safety		1973	4 532	\$ 186	4 511	4702	5 994	4 800	5965	1640	5 286	5814	10 677	69 479	19211	85 192
Community and social services		100	240	27.5	000	B//5	385	785	909	588	019	980	1138	8518	8170	8 488
Sportand recreation	-	385	EGS.	201	588	914	1300	126	1005	380	913	105	1 406	11844	12.829	19 673
Publicates	-	2520	E212	2841	2735	2769	3063	2782	3771	3.084	3071	3079	6123	38677	39 155	107.88
Contamo		133	517	738	441	197	388	495	504	2578	892	1118	2 030	10338	4 (199	20.333
		1	1									1	1	1		
The comparie and amilionnental services		1 032	1464	2 258	1 539	1 498	2657	1471	1 679	2 981	1 624	1831	3 682	12.631	25419	26 989
- Patieng and development		500	364	597		382	999	405	141	546	404	415	089	5338	5.658	6041
Roderangert		727	1100	1809		1067	2061	1067	1739	2485	1220	1286	2871	18 289	19753	20,948
Unidemental protection			The second second	1									)	1	1	
Hating senters		2 953	11 635	15 519		9 630	12	9122	10.268	13 399	9.570	10.217	23 427	139 792	148.883	158 862
Shere source	•	797	8 601	10.473	7 882	8628		8008	8740	6.22M	5147	6214	15.788	88.704	94 259	101319
-Make franspensin	•	814	1007	1708		1074	2031	1067	1234	1839	1122	1179	2448	16 624	17.652	18 885
Witchwater management		059	1 052	2038		1,106	2364	1120	1273	2294	1163	1259	2789	18 404	07560	20 460
-Wee management		507	999	1 300	920	883	1248	3.	1021	3002	1138	1508	2917	16.440	17 393	18.397
- Frank		12	17	25	17	72	7	45	97		12	23	37	410	430	452
Lotal Expenditure - Functional		12 770	23.778	37.188	23.2	22 159	36 36	22 260	24.997	32 950	22.722	24.511	20 293	122 391	331 625	35.835
Surphy (Deficit) bufore essoc.		24 800	(2 444)	(8 765)	(980)	069	(111)	(2877)	(4 502)	(3.781)	3.974	3138	(16 393)	(666 6)	(8581)	(9385)
The second second							No.		Si Wood	•						
Characters (Selo) of soccoses						Section of the leaves	1	The same of	-		-	-	-			
													The second second	400 88000		

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Table SA28 - Budgeted monthly capital expenditure (municipal vote)

WC034 Swellendam - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	-BE						Budget Year 2020/21	r 2020/21						Medium Tem	Medium Term Ravenue and Expenditure Framework	amplime
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Fab.	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021[22	Budget Year +2 2022/23
Multi-year expenditure to be appropriated	-															
Vote 1 - Municipal Manager				-	1	9	1	1	1	-	1	1	1	1	1	
Wee 2 - Corporate Services			-		-		0	1	1		1	-	1	1	1	
Vote 3 - Financial Services			1	1	1	1	1	1	1	X.	1		1	1.	-	1.
Vote 4 - Engineers Services	-			-	1		1	1		-		1	1	1	1	1
Vote 5 - Community Services				-	-	-				-	1	1	1	1	1	
Vote 6 - Community Services Continued	-		1	-	-		1	-	1	1	i		1	1	ı	2
Capital multi-year expenditure sub-total	2			1	1		r	-	1	-	1	,	1	1	1	
Single-year expenditure to be appropriated																
Vote 1 - Nunicipal Manager				-	38		1	-	•	-		1	1	38	1	
Vote 2 - Corporate Services			-	-		163	19	1/8	10	-	1	-	1	163	392	90
Vote 3 - Financial Services			25 25		172	Si	85	25	SI	30	26	35	25	1 180	1740	1360
Vote 4 - Engineers Services	1	24	258 258	857	888	343	258	1088	1016	201	3457	3457	3367	15 596	17 102	15672
Vote 5 - Community Services			1	59	101	99	1	089	88		1	1739	1739	4904	93	250
Vote 5 - Community Services Continued				9	250	130	-	09	-		-	-	-	244		1
Capital single-year expenditure sub-total	2		350 350	602	1166	620	375	1957	1812	367	3 549	5288	5 138	22 124	19 200	17 852
Total Capital Expanditure	1.5		350 350	603	1166	620	375	1967	1812	1987	3 549	5.288	5188	22 124	19 200	17 852



Table SA29 - Budgeted monthly capital expenditure (standard classification)

Reference   Application   Ap	Description	Ref						Budget Year 2020/21	ar 2020/21						Medium Tem	Medium Term Revenue and Expenditure Framework	xpendifure
Market   M	Rthousand	0.0744110	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
A control of control o	Capital Expenditure - Functional Governance and administration	٠	42	3	92	210	***	117	Ę.	117	92	8	42	92	1384	2 005	1 12
one of obtinization of the control o	Executive and countil				1	88		-	1	1		1		: 1	98		
a since products set by the control set by the cont	Finance and administration		92	26	25	177	101	111	173	111	65	35	65	92	1343	2005	1630
only and conditionated services         1         68         149         8         69         89         8         9         8         9         8         9	Internal aucif			,	1	1			-	1				1		1	1
and and conditioned:	Community and public safety			•	K	89	160	•	069	999	1	,	1739	1739	5 148	23	59
Substitute devices after the control of the control	Community and social services			1	9	28	130		8	1	1	-	130	173	3722	1	-1
1	Sport and recreation	-		1	18	1	OF .	1	023	069	1	-	1	1	1415	88	290
Authorisemental services 15 (40 240 15 15 15 25 25 25 25 25 25 25 25 25 25 25 25 25	A Municipality		1	1	1	10	1		1	,	1		1		10		t
And development of services 15 15 16 16 16 15 15 15 15 15 15 15 15 15 15 15 15 15	1 HOLES			1	1			1	-	1	1	-	1	16	1	16	F.
Comment of services   S	· · · · · · · · · · · · · · · · · · ·		1		1	1	1	1	1	9	1	1	1	•	1		
Composition	Bomonidand environmental services		15	15	140	240	15	15	36	505	315	1835	1855	1755	6 872	7199	7.087
Economic Control Contr	Permitty and development	A	1 4	1 7	1 00	1 5	, 5	1 3	1 2	1 1	1 20	1 00	1 80 7	1 250	- 0.00	7 - 100	1 400%
1.00   1.00	Charles of the Control of the Contro	_	2 ,	2 1	? .	75	2		16.	R	Old I	8	-	8 1	7/00	B .	in i
145   146   145			243	243	298	878	328	243		199	460	1603	1 503	1603	8 723	9 903	8 585
Figure   F	(Decy forces		91	991	155	145	99	145		145	145	15	145	145	1749	4348	2609
parenti	- Bater/faragement		88	88	143	418	88	88	K.	315	315	1458	1458	1458	1899	5445	5825
Instituted and a solution and a solu	/ A Mage water management		1	1	ı	38	85	1		1	•	1			290	140	150
The Functional   2   330   324   410   4	// Wede management	-	1	1	1	ì	1	1		1	1	1	T	10	To the	10.	1
une-Functional         2         350         602         1166         620         375         1967         1812         667         5286         5286         5186         22124         19200           noit         243	Opher			-	-	1	1		1	1	1	1	1	1	1		-1
and the first state of the first	afal Capital Expenditure - Functional	2	350	356	602	1166	620	375		1812	199	3549	5 288	5 188	22 124	19 200	17 852
initiating the control of the contro	anded by:									10.5							
Test the control of t	Natoral Government		243	283	243	283	243	203	243	243	243	3124	3124	3 124	11.558	14700	13 352
Sides - caycle (monetary abcorbins)  In Shrive Embraness, Public Corporations  In Shrive Embraness, Public Corporations  A capital	Provincial Government		1	1	1			l la	1	217	217	212	1957	185	4 566	•	
a) Departmental Agencies, Househorts, ns. Private Enterprises. Public Corporations;       243       <	DataMunipally		1	,	1	-	1		1	1	1	-	1		1	,	1
institutions	Translers and subsidies - capital (monetary altocations) (National Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporators,							ir.									
For capital 243 243 243 243 460 460 3.542 5.061 5.061 16.724 14.700 10.7	Higher concatonal installand			_		1	-	-	_		-	-	-		-	•	
Stunds (97 107 3597 523 377 132 1714 1352 277 207 5000 4500	Transfers recognised - capital		243	243	243	243	243	243	243	99	460	335	5081	5061	16124	14 700	13 352
1 unids 10/1 10/1 359 923 377 132 1714 1352 457 207 207 10/1 6:000 4:500	Borrowing	-	1	1	1	1	1			1	1	1	1	,	,	1	
	Internally generated funds		107		350	676	377	132		130	407	202	200	107	0009	4500	4500

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## Section 13 - Contracts having future budgetary implications

In terms of the municipality's Supply Chain Management Policy, no contracts are awarded beyond the medium-term revenue and expenditure framework (three years). In ensuring adherence to this contractual time frame limitation, all reports submitted to either the Bid Evaluation and Adjudication Committees must obtain formal financial comments from the Financial Management Division of the Treasury Department.



# Section 14 - Capital expenditure details

The following tables present details of the municipality's capital expenditure program.



Oktobotion Layers Capital Spares

#### Table SA 34a - Capital expenditure on new assets by asset class

WC034 Swellendam - Supporting Table SA34a Capital expenditure on new assets by asset class 2020/21 Medium Term Revenue & Expenditure Framework Current Year 2019/29 2010/17 2017718 2018/19 Budget Year 2020/21 Budget Year +1 2821/22 Budget Year +2 2022/23 Audited Outcome Fall Year Rthousand Budget Forecast Capital expenditure on new assets by Asset Class/Sub-class 1 717 Infontsychie 18 296 12 888 8 913 3 989 3 396 1 939 7 224 Roads infrastructure 4345 Y 324 7 163 400 300 210 Road Shuctures Rosa Furnhare Capital Spanes Storm water infrastructure Brainege Gallection Storm water Conveyance 1730 3 428 2 003 2 800 Endrical infrarructure 230 231 1739 Power Plants MV Substations 17/ Switching Shelion MV Substations MV Sweening Stations MV Networks 3 433 220 291 1738 LV Natworks Capital Spares 4737 550 697 660 1 357 Wire: Supply Inhestructure Dans and West Borenolez A 737 919 Reservoirs 550 687 697 260 **Furp Stators** Weter Treatment Works Distribution Dahlaufee Points 1 087 PRV Stellars Cookel Spens 512 Servicion Inhastructure Pump Stetish Refealation 512 Waste World Treatment Works Outful Summers Total Facilities Capitel Spanes 4 601 LandW Silve 4 801 Waste Transfer Stations Warte Propagato Femilies Histo Drop-of Poists Electricity Generation Facilities Capital Spares Red Infrastructure Reliner Raf Structures RellFornium Greinege Collection Storm water Conveyance Advanation MV Supetrions LV Networks Constillativetycture Sand Pumps Plans Revetments Information and Communication Inhantucture Date Cartres Core Lawers

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WC034 Swellendam - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2016/17	2017/18	2018/19	Cu	ment Year 20193	20	2021/21 Nediu	m Tarm Rovasus Framework	& Expenditur
R thousand	1	Audited Outcome	Audited Outcome	Audited Cutcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2028/21	Budget Year +1 2021/22	Budget Yes +2 2023/23
Capital expenditure on new assets by Asset ClassiSub-class		1								7
Community Assets		3788	4 364	-	2 922	3792	3752	4 196	50	
Communily Facilities		1 255	657	-	2 922	3792	3.792	4 158	50	
Anto		51	1.74	19 5	100	5.	-	40	-	
Centres	1.0	-	667	¥	100	2	-	10	-	- 1
Crédies		+	-		-	¥1	-	-	-	-
Chrica/Care Centres	10.00	-			+	-	-	+	-	
Fire/Ambalance Stations		-	1.70	- 2	-	-	-	-	-	
Testing Stellans	1 3	2	-		- 1	-	- 12	1	-	-
Missame	100	*		*	-	+	-	81	-	-
Culturies	1 1	-	-			-	100	-	-	
Theohea		2		2	-1	2	123	20	-	
Libraries		1049			2409	3.478	3 478	3 478	-	
Camelenias/Crematoria		-	-	100	120	120	120		100	
Rolos		_	-		-	-	-	-	-	
Parks		151	-	- 2	193	193	193	630	50	
Public Open Spece			-	42	_	4		1	12	
Nature Reserves		-	1	=	_	-		9.5 E.		
Autob Abbieton Facilities		3		9	120		12			
Mericals		2		21	4		1 12			
Stafs			_							
Abeliais					-					
			- 4	- 3					( ) ( ) ( ) ( ) ( ) ( )	-
Alpans Teel Pants Sus Temis ets	0 0	-		1				-		
	10.00	-						-		
Cantal Spares	14 19	200	2 707	5.		-		1		
Sportland Regresion Facilities		2 533	3707	20	-	-		40		
Indoor Facilities	- 1		4.000	-	-	-	- 1		-	
Outdoor Feather		2 533	3 707	- 5	-		-	40		
Cepitel Spares		7.	(7)	5/	-	-		-		
Horitaga assets	1.3	-	-	*:	- 1	+0	-	+2	-	
Monuters		7.0	-	71	-	-	-		-	
Historic Buildings		2		-	-		12			
Works of Art		+:	-		14	+0	+	-	-	100
Conservation Areas		-0	-	-			-	6 19 mg	-	e re-
Oher Herzage		-	-			-	- 9	-		
nvestrent araparlies		-	-	-	-	-	-		-	-
Revanue Generating		-			24	-		-		
Interested Property	10 10	-		1	-1	- }	-	-	-	
Universitied Property			-	5.0	-	- }	-	13.8	-	1.4
Non-revenue Generating		563	-	H .	-		-	3		
Increased Property			-			-		-		
Uningrawa Property		43	-	-	-		-	-	-	29-
Other assets		-	- 1	-			-	-	- 3	-
Operational Buildings		-	-	-		-	-		-	
Manipiner Offices	- 1	-	-	-		-	-	+	-	
PeyEngury Powris		-1	-	-	-	- [	-	-	-	-
Building Plus Offices		-	2	7/20	2	-1	-	1		
Workshaps	- 1	-	- 2	0.45	-	-1	-		-	-
Yarob		-	-		-	- 1	-		-	_
Stree		-	_		_	- 7	_	_	_	
Lokoratnie					- 2					1
Training Contras		5.40			-					
Manufacturing Plant			-				- 1			
			20.0	100	- 3					111
Depoils		-	- 1	-		-	-	-	- 1	

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Description	Ref	2016/17	2017)18	2918/19	Cur	ment Year 20190	11	2029121 Medius	Term Revenue Framework	& Expenditure
Rithousand	. 1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Fell Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Capital expenditure on new assets by Asset ClassiSub-class										
Housing		-	-	-0	-	-	-		-	
Staff Housing		-	-	15			-		-	
Social Housing		-		-				-	-	
Capital Spenes		120		- 20	-	1/4		123	40 -	-
Biological or Cultivated Assets		-		-	-	10-		- +	-	
Biological or Cultivated Assets			1870		-		-		7.	
Intangible Assets		12	73	296	-	-	-			12
Servitudes		-	+	-	-	21				1.
Licences and Rights		12	73	296	-	47	-	-	-	-
Water Rights		+		+	-	+1	-	-	-	-
Effuent Licenses		-	-	-		-		-	-	
Solid Waste Lisenses			-	\$ #		71		. 1	-	-
Computer Softwere and Applications		12	72	256					-	-
Load Settlement Software Applications		-	-	-	-		-	-	-	
(Inspecials)		-			14.		-	-	-	-
Computer Equipment			-		800	800	800	1010	1 400	140
Computer Equipment	14				901	831	800	1010	1 400	140
Furniture and Office Equipment		313	2043	317	237	225	229	224	405	238
Furniture and Office Equipment		103	2043	317	237	229	229	224	406	23
Nachinery and Equipment		406	540	2 160	165	673	673	941	123	30
Machinery and Equipment		416	540	2 160	165	473	673	941	323	30
Transport Asseta			964	852	-	300	300	1 000	1 122	149
TransportAssels		97.	964	852	1 -	300	300	1 000	1 122	149
Land		71	120	4 445		4 446	4 446	-	1	172
Land		71	14	4 446	-	4446	4 446	-		-
Zoo's, Marine and Hos-biological Animals					-					
Zod's, Merino and Han-biological Animals		-		-				-		-
Total Capital Expenditure on new assets	1	14 876	21 863	16 985	8 113	13 545	13 545	9140	5 239	3 64



Table SA34c - Repairs and maintenance expenditure by asset class

Description	Ref	2016/17	2917)18	2018/19	2000	ment Year 2019/2	0	2020/21 Nedium	Term Revenue Framework	& Expenditure
Rthousand	10	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Sepairs and maintenance expenditure by Asset ClassiSub-class.										2,000 2000
nfrastructure		5784	8 691	7 809	10 251	10 952	10 952	15 100	16 431	17 24
Roads Infrastructure		1 868	2 211	2 683	2 876	3 468	3 458	3 294	3 718	3.90
Roade		1 888	73	2 484	2 669	3 172	3 172	2 993	3 402	3 56
Road Structures		-	1874		H	-	-	-		17
Road Funture		-	284	209	218	285	288	351	316	33
Capital Spares			7.5	7.0	17.	- 3		_	-	
Stern water Infrestructure		-	663	404	703	532	632	654	697	73
Drahage Collection		-	7.0	7.0	703	832	632	664	697	733
Storm seter Conveyence			663	404	-		遵	- 5	(1)	1.5
Attenuation					-		4 200	4 70.0	-	-
Electrical Infrastructure		1.396	1 291	1 403	1 739	1 763	1 753	1 703	1 946	2 04:
Power Plants		-			7		- 7	- 7	- 5	
//W Substations		-	-	-	-	-	-			
HV Switching Station		*		7.	- 5	. 7				
HV Transmission Conductors		1 276	1 284	1 376	1 625	1 614	1614	1 544	1 779	1 86
MV Substations		-	- 5	3		5	5	8	- 6	100
MV Building Stofons					7	-	- 5	7	-	- 5
MV Networks				100	7.0		<b>7</b> .	70	2.0	17
LV Netecrks		120	7	27	109	135	135	153	501	16
Capital Spares					-	-		-		
Water Supply Inhestructure		818	2310	1,008	1 142	1 364	1 364	1 421	1 492	156
Diams and Wests		*	.10	4	93	99	89	93	98	10
Boreholes		-		1000		7	7.	7.	- 54	100
Reservoirs		578	674	711	767	902	902	947	994	104
Punga Stations		+	10.70	200	18	-	1000	T.	7.	- 7
Weter Treatment Works		242	1.583	291	282	363	363	381	400	42
Bow Meets		-	-	-	+	-	+		-	- 5
Distribution		-	43	-	+	-	-	*	-	-
Distribution Points		-	-	*	1.7	11 1	- 3		-	17
PRV Stations		-	-	-	-	-				
Capital Sparea		7.	-7.1			-			-	
Service on Infrastructure		583	1.160	993	1 385	1 444	1 444	1 367	1 592	1.673
Pump Shirton		* .	0.75	-	-	+	-	-	-	18
Retruition		308	353	*	5.1	π.	-		7	
Waste Water Treatment Works		276	807	693	1 385	1464	1 444	1 367	1 592	1 677
Outfall Somers		-	-	7	-	-	-	2	- 2	2
Total Facilies		+	-	-	-	*			17	7
Capital Spares				÷.	-	-	, <del>, , , , , , , , , , , , , , , , , , </del>	-	+	-
Solid Waste Infrastructure		1 050	1 056	1 310	2 406 1	2 309	2 309	6 652	6 984	7 30
Landly Stes		1 050	1 856	1 310	2 406	2 309	2 309	6 652	6 984	7 33
Waste Transfer Steffens		-	-		-	-		-	-	
Waite Processing Facilities		-	-	-	- 1	- [	-	-		
Wester Orga-off Fahilis	1 3	-	-	-	-	- 1		-	-	A 14 17
Weste Separation Facilities		-		-		- [	-			
Electricity Generation Femilies		-	-	-	-	- 1		-	-	N
Capital Spares		-	-	-	-	- [	2.0	_	-	
Rail Infrastructure		-	-	-	-	-		-	-	-
ReilDec		-		-	-	- (	-	-	-	-
Red Structures		-		-	-	- (	51 F		= 1	
Rei Fundine		2	-	+	-	(	+	-	-	. =
Dramage Collection		-	-		2	- (	=	-	-	
Storm water Conveyance		-	-	-	+	-	-	-	-	-
Allemetion	1	#		4	-	- [		-	-	-
MV Supplehore		-	-	-	-	- [		A		
LV Networks		- 4	-	*	=	-		-	-	-
Capital Spores		-	-		-		20		-	_
Coestal Infrastructure	1	-	-	+	-	- [		-	-	-
Swad Pyrmpa		-		1 4	-	= 1			#	-
Place			-	-	-	-	-		-	
Resetments		-	-	+	+	- 1	+:	-	-	-
Provenadea		-	-		-	= 1	2 2	1	-	
Castal Spens		- 2		- 4	-	- 1		-	-	-
Information and Communication Infrastructure		4		4	-	- 1	1	+	-	-
Data Centres		-	-	-	-	- 1	-			-
Care Layers		1 2	- 2	1	2	- 1			-	-
Sembuton Layers	1	-			- 1	27	2.1		-	2
			_	-						_

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Description		2018/17	2017/18	2018/19	Cu	ment Year 2019()	20	2020/21 Medium Term Revenue & Expenditu Framework				
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year	Budget Yes		
apairs and maintenance expenditure by Asset Class/Sub-class		OBLOGIC	Catalina	Oblicania	budget	Dunger	ronecasi	ZVENZI	+1 2021/22	+2 2022/23		
community Assets		996	1 576	1 197	1 581	1 478	1 478	1 429	1 661	15		
Community Facilities		766	1 247	663	863	921	921	945	1.056	9		
Holis		148	215	8	142	117	117	123	129	1		
Centres		-	-	7	32	122	122	126	195			
Créches		2		21	200	2.73		100	100	10		
				-	-	-	-					
Clinbs/Care Contres		-				7	7	-	-			
Fire/Ambulance Stations		128	181		-	-	-		17.			
Testing Stations	1	-	-	H	-	-	-	150	1141	1		
Museums		-	-	17	-	-		2.00	+			
Galleries		-	-	-	4	-	- 2	-	-	0.00		
Theatres		-	*	*	-	- 1		-	1907			
Libraries		163	283	54	64	123	123	129	138			
Demeter/es/Crematoria		78	116	79	127	110	110	115	121			
Police			-	-		100						
			- 5	721		-						
Perio		251		905	498	460	490	452	475			
Public Open Space			472		1	-	-	-				
Nature Reserves		-	-	-		-	7	171		1		
Public Ablution Facilities		-				(-)		-	100	1		
Morkets		-	-	-	-	-	200	-	-	1		
State		1 =1					- 2	120	232			
Aballors				_		-	-					
Airports		THE STATE OF	100					-	, m			
			100	- 1		- 5	75	1 100		0		
Text Renka Bus Termineis		-		- 4	-		-	-	14			
Cqpifal Sparse		-		17.			75.	17		1 1/3		
Sport and Recreation Facilities		230	329	543	688	557	557	484	613			
Indoor Facilities		-	-	-	100	-	-	1	14.0			
Outdoor Facilities		230	329	643	698	557	557	484	613			
Capital Spares		100	- 2	2		20				1		
and the state of t												
leritage assets		-	-	-	3E	-	- 10	-	-			
Woruments		-	-		-	-	-		+	1 0		
Historic Buildings		-	-	-	-	-	-		-			
Works of Art		-21	- 2	2	- 2	- 4		4				
Conservation Areas		-	-	-	-			-				
Other Heritage		_4			20			Ship of	_ 1	1		
Oct Haraya		_		-			-	12				
evestment properties		-	196	174	303	286	216	301	316			
Revenue Generating		-	195	-	-	-			-			
Improved Property		-	-		-	-	-	-	1 1 1 1 1 1 1 1			
Unimproved Property			196	1			10	1850				
			1000			250		-				
Non-revenue Generating		-		174	383	256	286	301	316			
Improved Property		-		. 7	15.1	.7		¥ 151				
Unimproved Property		-	-	174	303	286	286	301	316			
ther assets		971	528	310	622	525	525	500	578			
Operational Buildings		971	526	360				Contract Contract	- Contractor	parameter representative and		
A TOTAL PLANTAGE OF LITTER.		CYCCONY	1000	10000	622	626	525	500	578			
Municipal Offices		971	506	353	611	517	517	491	569			
Pay/Enquity Points		-	-	-	:+\	-		-	-			
Building Plan Offices		-	-	-	7	-			(H)			
Workshops	1	-	- 4	2	12	727	-					
Yards		+	-	-	-	-	948	-				
Stores		_	20	7	10	В	В	9	9	1		
Laboratories				1			0		7	7		
	1					100	2 7		*			
Training Centres		-		- 5	- 8	17		, -		,		
Manufacturing Plant	1	-	-	2	-	-			1 77			
Depots		-	-	+	-		-					
Cepital Spares	1	-	-		-	-		-	-	1		
Housing			-	4	14	-			916			
Staff Housing					-	-	-	4				
Social Housing		- 3	- 201	- 12	200					-		
	2	-	- 1	-		1.00	-	-		15		

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Description	Ref	2016/17	2017/18	2018/19	Cui	ment Year 2019/2		2020/21 Medium	Term Revenue Framework	& Expenditure
Rthousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Repairs and maintenance expenditure by Asset Class/Sub-class										
Biological or Cultivated Assets		-	-	-	-	-	-		-	-
Biological or Cultivated Assets		-	- 5	-	-	-	2			
Intengible Assets			-	- 12	_	-	-	-	-	
Servitudes		74	- 4	- 4	-	-	*		10 <del>5</del> 0	-
Licences and Rights			-	-	-	-		-	-	-
Water Rights	K 6	-		19	-	-		-	-	
Effect Literaes	1 3	-	-	-	-	- ,		-	-	
Solid Weste Licenses		-	-		-	-			-	
Computer Softwere and Applications		1.0	-	97	-	- ,	S 5	-	7	
Load Settlement Softwere Applications		-	-	7.	-			. 5		
Unspecified		-	-	7	-	-	7	7.0	-71	
Computer Equipment		1 788	2 600	2 624	3 421	1 283	1 283	890	1 002	1114
Computer Equipment	1	1 758	2 500	2 624	3 421	1 283	1 283	890	1 002	1.114
Fumiture and Office Equipment		74	89	7	85	90	90	129	138	143
Furniture and Ofice Equipment		74	89	7	85	90	90	129	126	143
Vachinery and Equipment		462	541	3.426	4 292	4 446	4 448	4651	5 028	5 322
Machinery and Equipment		462	541	3 426	4 292	4 446	4 446	4 651	5 028	5 322
Transport Assets		2711	2.536	-	6	3	3	4	4	4
Transport Assets		2711	2 536		6	3	3	4	4	
Lant						-		-		
Land		-	-		-	-		-	-	12
Zoo's, Marine and Kon-biological Animals					-	_		-	-	_
Zoo's, Marine and Non-biological Animals			-			-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	12 737	16 656	15 596	20 541	15 063	19 063	23 003	25 162	26 159
R&M as a % of PPE	1	4.6%	5.7% 7.0%	5.0% 8.3%	£.5% £.5%	5.8% £.1%	5,8% 6,1%	7,0%	7,4% 7,8%	7,6% 7,9%



## Section 15 - Other supporting documents

Table SA1 - Supporting detail to budgeted financial performance

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019(20				2520/21 Med	ium Term Revenu Framework	e & Expenditure
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021122	Budget Year +2 2022/23
Rithousand											
REVENUE ITEMS:											
roserty rates	6	45.335	40.000	44.496	44.44	70.00	72 550	Vierze	12/200	10,000	
Total Properly Rates		35 785	38 9 17	41 179	43 875	43 875	43 875	43 875	46 520	49 77 6	53.2
less Revenue Foregone (exemptions, reductions and rebates and impermissable values in excess of section 17											
of MPRA)		3 162	3 795	3 686	3 408	9.700	9.768	7 900	4 800	1220	1960
Net Property Rates		32 603	35 122	37 492	40 468	3 788 40 068	3788 40 888	3 788	42 117	4 3 3 4 4 4 0	48 62
		02 100	30 122	31 402	40 400	40 100	40 100	41 000	42111	40 440	46 02
Service charges - electricity revenue	6		-								
Total Service charges - electricity revenue		67 136	68 934	74 870	86 411	86 451	86 451	86 451	91545	98 011	104 91
less Revenue Foregone (in excess of 55 km) per indigent											
household per month)						-					
less Cost of Free Basis Services (50 kwh per Indigen)									1000	10 500	
household per month)		334	395	1,5	790	790	790	790	845	504	96
Not Service charges - electricity revenue		66 802	69 539	74 870	85 622	85 662	85 662	85 962	90 701	97 107	103 94
Service charges - water revenue	6		1								
Total Service charges - water revenue		14 660	14 922	17 682	20 077	20.077	20 077	20 077	22 118	23 763	25 4
less Revenue Foregone (In excess of 6 killal/tres per											
indigent household per month)											1
less Cost of Free Basis Services (6 kilolitres per indigent										PYLLT	
household per month)		1 061	1262	2 287	2 683	2683	2 583	2683	THE REAL PROPERTY.	2902	306
Net Service charges - weter revenue		13 569	13 660	15 395	17 394	17 394	17 394	17 384	19 034	20 882	22 38
Service charges - sanitation revenue											
Total Service charges - sanitation revenue		16 319	17 704	19 072	20 462	21627	21.627	21 627	24 019	24 653	26 40
less Revenue Foregone (in excess of free sanitation sendos											
to indigent households)											
lass Cost of Free Basis Services (free sanitation service to					7000	700	100				
indigent households)		3.878	4274	4737	5 870	5 459	5 459	5 459	5 8 3 2	5 868	627
Het Service charges - sanitation revenue		12 442	13 430	14 335	14 792	16 163	16 168	16 168	18 187	18787	20 12
Service charges - refuse revenue	6					0.00			7		
Total refuse removal revenue	EATH.	9 667	10 501	11 366	12 330	12 330	12 330	12 330	14 596	16 808	1935
Total knotili revenue						1040	- W				
loss Revenue Foregone (in excess of one removal a week to										1	
indigent bouseholds)		-	-	-	4	-		-	20		1 12
less Cost of Free Basis Services (removed once a week to							H KIND		E-VERY		
indigant households)	-	2146	2 413	2 852	3 858	3541	3541	3541	4 179	4331	50%
Net Service charges - refuse revenue		7 521	8008	8 514	8 473	8 789	8789	8 789	10 416	12 427	14 33
Other Revenue by source											
FuelLay		-		- 1	-		40		0 19	-	
Other Revenue		5 150	3 228	3072	4054	6176	4.174	4174	3 066	3 178	338
Total 'Other' Revenue	1	5 150	3 228	3 072	4 054	4 174	4 174	4174	3 056	3 178	138



WC034 Swellendam	Supporting T	able SA	1 Supportinging	of listen o	Budgeted	Financial Performance	

Decedera	Ref	2016/17	2017/18	2018/19		Current Yes	ir 2019/20		2020/21 Med	ium Term Rovers. Framework	ie & Expenditure
Description	N/SI	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 202021	Budget Year +1 2021122	Budget Year +2 2022/23
Rthousard											
EXPENDITURE ITEMS:											
Employee related costs	1.1	11.000	******	10.000	70913	70572	70 572	70 572	75 753	78 659	84 053
Basic Salaries and Wages	1	49 806	50 266 9 265	50 388 9 250	11 213	11 097	11 097	11097	12 072	12917	13 621
Pension and UF Contributions		7 037	5 250	4 996	8218	6238	6 238	6 238	6841	7320	7 632
Medical Aid Contributors		3 890	3 183	4 000	3567	4745	4745	4745	3888	4 156	1443
Overfine Performance Bonus		817	- 0.100	4506	J-481	-	119		12		_
Motor Vehicle Albivance		3048	4624	4 834	5788	5 598	5 696	5 698	6 269	6706	717
Celphone Allowance			13	310	436	431	431	431	449	461	5%
Housing Allowances		417	596	457	E06	506	506	606	688	736	788
Other benefits and allowances		3.050	4287	7 (9)	4 246	3 971	3971	3971	3929	4117	4336
Payments in Beu of leave		2 212	135	847	1 063	1063	1063	1063	1 127	1 206	1290
Long service awards	2		266	340	352	363	368	361	373	229	245
Post-refrement/benefit abliquitions	4	1 720	2 269	2 506	3 966	3 965	3966	3955	4232	4529	484
sub-data		75 140	80 915	85 604	108 348	103 735	108 735	108 735	115 621	121 057	129 341
Less: Employees costs capitalised to PPE			-		-		-	-	-		+
Total Employee related costs	1	75 140	80 915	85 604	108 348	103 735	108 735	108735	115 621	121 057	129-346
W-8											
Depreciation & asset impairment							DAYMIN		0000000		
Degrecation of Property, Plant & Equipment		9.045	7.474	9 730	9 329	10 383	10 389	10 355	11 419	11577	11 978
Lease amortisation		-	-	71	-	-	+	-	-		-
Capital asset impairment		240	-		-	-	5			1 1	
											44.55
Total Depreciation & asset impairment	1	9 285	7 474	9411	9 329	10 380	10 389	10 389	11 419	11 577	11 971
Bulk purchases											
Electricily Bulk Purchases	1 8	50 442	51602	55-678	67 285	67 286	67.288	67 288	72 733	77 648	83 671
Water Bulk Purchases				-	-			-	-		MARKET WILLIAM
Total bulk purchases	1	5) 442	51 602	55 676	67 286	67 286	67 286	67 286	72 733	77 648	83-671
Control of the Contro	11111						6,500,000				
Transfers and grants				3,000		444	2019	466	400	274	289
Cash transfers and grants		1 434	1297	1700	2 502	360	353	360	160	214	
Non-cash mansfers and grants		-	-		-	-	1 mm = 100	-	-	-	
Total transfers and grants	1	1 434	1297	1780	2 502	361	311	360	160	274	281
Contracted services											
Outsourced Services		-	5 988	5725	7 893	9 563	950	9563	10 450	10 549	11343
Consultants and Professional Services	3		2658	3.548	4911	4673	1678	4678	3401	3149	3 251
Contractors			2058	3.934	11286	25 554	25 554	25 554	22,304	16 795	36 516
									//		
Total contracted services		-	13 704	13.207	24 091	39 795	39 795	39 795	35 756	30 494	51 109
Ol Fared D. D. Tax	1 3										
Other Expenditure By Teps			-	1691	_			-	-	-	
Collection costs				-	_				-	,	
Contributors to tother provisions Auditiess		2112	2651	2 259		2 333	2 333	2 331		-	2700
Other Expensions		41396	16 528	1 989		21792	21792	21792	12764	-	25 846
Total Other Expenditure	1	43 509	19 178	12 939		24 125	24 125	24125	25 213		28 345
by Espenditure Itan	- 1				¥.	92	A. S. S. S. S.		4	-	22
Employee related costs		12 737	14677	14 853	17996	10 909	10 909	10 903	10 193	11524	12 162
Other raterials Controlled Septimes			1979	736	7,150	7 703	7708	7.708			13 646
Contracted Services Other Expenditure		1 3	1313	9	1.041	445	445	445	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	507	531
ORD EXHIBITION :	110		The second second		The second second	777	140		23.003		26 350



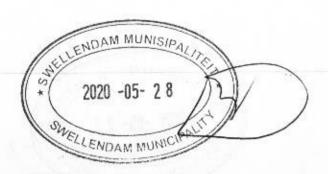
Table SA2 – Matrix financial performance budget (revenue source/expenditure type and department)

Description	Ref	Vote 1 - Municipal Manager	Vote 2 • Corporate Services	Vote 3 - Financial Services	Vote 4 - Engineers Services	Vote 5 - Community Services	Vote 6 - Community Services Continued	Total
R thousand Revenue By Source	1							
Property rates	1 9			42.117				10.110
Service charges - electricity revenue				MEIII	90 641	60	7	42 117
Service charges - water revenue					19 034	, 00	-	90 701
Service charges - santation revenue					18 187			19 034
Service charges - refuse revenue					10 101	10 416		18 187 10 415
		-		, -	,	the same of the same of		
Rental of facilities and equipment			11			3	719	732
Interest earned - external investments		100		4715			7	4715
Interest earned - outstanding deplors				1 280		,	-	1 260
Dividends received		, 4				47.700		
Fines, penalties and forfaits Ucences and permits				22		47 033	7.1	47 055
11/11/03/03/03/03/03/03/03				29	-	1 412	-	1 440
Agency services Other revenue			1.000	-		2 182		2 182
Transfers and subsidies			1 035	708	243	1.070	-	3 056
Fransers and subsides Gains		400	34 118	1770	4 345	14 639		55 272
Fotal Revenue (excluding capital transfers and contributions)		400	1 500	50 620	132 451	76 814	740	1 500
		400	30 304	30 920	132 431	70014	719	297 648
Expenditure By Type								
Employee related costs		4 833	20 983	17 123	39 299	29 522	3861	115 621
Remuneration of councillors		4	5 638		5	-	-	5 638
Debt impairment	4		1 012	-	3 808	32 101		36 921
Depreciation & asset impairment		20	493	494	9 323	881	209	11 419
Finance charges			6.097		0			6 097
Bulk pundrases				4	72 733	-		72 733
Other materials	1	29	647	815	8 875	2 909	157	13 332
Contracted services		2 196	2 234	4 543	4 458	18 764	3 560	35 756
Transfers and subsidiles		-	160	-		-		160
Other expenditure		1 808	4 679	7 023	7 699	3 793	212	25 213
LOSSBS	1		-	-	( +5)	-	-	-
Total Expenditure		8 885	41 942	29 997	145 197	87 871	7 998	322 891
Surplus((Deficit)	1	(8 485)	(5 278)	20 623	(13 746)	(11 057)	(7 279)	(25 223
fransfers and subsidies - capital (monetary allocations) (National / Provincial and District) fransfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher				-	12 646	3 478		16 124
Educational Institutions)	11 25			-	-	-		-
Fransfers and subsidies - capital (in-kind - all)		( married to	-	-	-		14.	



#### SA32 - List of external mechanisms

The municipality has none, therefore the table is not included.



### Section 16 - Legislation compliance status

Compliance with the MFMA implementation requirements have been substantially adhered to through the following activities:

#### 1. In-year reporting

Reporting to National Treasury in electronic format was fully complied with on a monthly basis. Section 71 reporting to the executive mayor (within 10 working days) has progressively improved and includes monthly published financial performance on the municipality's website.

#### 2. Internship program

The municipality is participating in the Municipal Financial Management Internship program and has employed four interns undergoing training in various divisions of the Financial Services Department. The advertisement was placed for the fifth intern to be appointed.

#### 3. Budget and Treasury Office

The Budget and Treasury Office has been established in accordance with the MFMA.

#### Audit Committee

An Audit Committee has been established and is fully functional.

#### 5. Service Delivery and Implementation Plan

The detail SDBIP document is in a draft stage and will be finalized after the approval of the 2020/21 MTREF in May 2020 and will be directly aligned and informed by the 2020/21 MTREF.

#### 6. Annual Report

The Annual report is compiled in terms of the MFMA and National Treasury requirements.

#### 7. MMC Training

Only two financial interns currently employed still needs to finish their MMC training program.

#### 8. Policies

Revised policies in terms of the Municipal Budget and Reporting Regulations are tabled with the 2020/21 MTREF.



## Section 17 - Municipal manager's quality certificate

I, A.M. Groenewald, Municipal Manager of Swellendam Municipality, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name _	ANTON	MARK	GROWNEWALD
Municipal Mana	ger of Swellendam	Municipality (	WC034)
Signature	An	L	4
Date	25.5.26	20	

2020 -05- 28



#### SWELLENDAM MUNICIPALITY

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